

House Bill 1038

By: Representatives Lunsford of the 110th, Levitas of the 82nd, Channell of the 116th, Harbin of the 118th, Rogers of the 26th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
2 relating to the imposition, rate, and computation of income tax, so as to provide for an
3 income tax credit for physicians who provide indigent care services; to provide for
4 definitions, procedures, conditions, and limitations; to provide for powers, duties, and
5 authority of the state revenue commissioner with respect to the foregoing; to provide an
6 effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the
10 imposition, rate, and computation of income tax, is amended by adding a new Code section
11 to read as follows:

12 "48-7-29.18.

13 (a) As used in this Code section, the term:

14 (1) 'Indigent care services' means medical services provided to an indigent person in this
15 state by a physician for which the physician receives no Medicaid reimbursement.

16 (2) 'Physician' means a physician residing in and licensed to practice medicine in this
17 state who provides indigent care services in this state and who is not employed by or
18 under a contract to provide medical services in or on behalf of any medical facility.

19 (b) A physician shall be allowed a credit against the tax imposed by Code Section 48-7-20
20 as follows:

21 (1) For indigent care services provided on or after January 1, 2011, and prior to
22 January 1, 2012, in an amount not to exceed the actual total amount of Medicaid
23 reimbursement the physician would have been qualified to receive for such services or
24 \$1,000.00, whichever is less;

25 (2) For indigent care services provided on or after January 1, 2012, and prior to January
26 1, 2013, in an amount not to exceed the actual total amount of Medicaid reimbursement

27 the physician would have been qualified to receive for such services or \$2,000.00,
28 whichever is less;

29 (3) For indigent care services provided on or after January 1, 2013, and prior to
30 January 1, 2014, in an amount not to exceed the actual total amount of Medicaid
31 reimbursement the physician would have been qualified to receive for such services or
32 \$3,000.00, whichever is less; or

33 (4) On or after January 1, 2014, for indigent care services provided in the taxable year
34 in which the credit is claimed and allowed in an amount not to exceed the actual total
35 amount of Medicaid reimbursement the physician would have been qualified to receive
36 for such services or \$4,000.00, whichever is less.

37 (c) In no event shall the total amount of the tax credits under this Code section for a
38 taxable year exceed the physician's income tax liability. Any unused tax credits shall not
39 be allowed the physician against succeeding years' tax liabilities. No such tax credits shall
40 be allowed the physician against prior years' tax liability.

41 (d) The commissioner shall be authorized to promulgate any rules and regulations
42 necessary to implement and administer the provisions of this Code section."

43 **SECTION 2.**

44 This Act shall become effective upon its approval by the Governor or upon its becoming law
45 without such approval.

46 **SECTION 3.**

47 All laws and parts of laws in conflict with this Act are repealed.