

House Bill 922

By: Representatives Harbin of the 122nd, Peake of the 141st, Sims of the 123rd, Stephens of the 164th, and Howard of the 124th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to
2 computation of taxable net income for Georgia income tax purposes, so as to provide a
3 limited deduction for certain medical core clerkships; to provide for related matters; to
4 provide for an effective date and applicability; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to computation of
9 taxable net income for Georgia income tax purposes, is amended by adding a new paragraph
10 to subsection (a) to read as follows:

11 "(13.2)(A) An amount equal to \$1,000.00 for any physician who served as the
12 community based faculty physician for a medical core clerkship provided by
13 community based faculty.

14 (B) An amount equal to \$750.00 for any physician who served as the community based
15 faculty physician for a physician assistant core clerkship provided by community based
16 faculty.

17 (C) An amount equal to \$750.00 for any physician who served as the community based
18 faculty physician for a nurse practitioner core clerkship provided by community based
19 faculty.

20 (D) As used in this paragraph, the term:

21 (i) 'Community based faculty physician' means a noncompensated physician who
22 provides a minimum of three and a maximum of ten clerkships within a calendar year.

23 (ii) 'Medical core clerkship,' 'physician assistant core clerkship,' or 'nurse practitioner
24 core clerkship' means a clerkship, administered by the Area Health Education Centers
25 network at Georgia Regents University, for a student who is enrolled in a Georgia
26 medical school, a Georgia physician assistant school, or a Georgia nurse practitioner

27 school and who completes a minimum of 160 hours of office instruction in family
28 medicine, internal medicine, pediatrics, obstetrics and gynecology, emergency
29 medicine, psychiatry, or general surgery under the guidance of a community based
30 faculty physician;"

31 **SECTION 2.**

32 This Act shall become effective on July 1, 2014, and shall apply to all taxable years
33 beginning on or after January 1, 2014.

34 **SECTION 3.**

35 All laws and parts of laws in conflict with this Act are repealed.