

House Bill 922 (COMMITTEE SUBSTITUTE)

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

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 \$1,000.00 for any physician who served as the community  
15 based faculty physician for a physician assistant core clerkship provided by community  
16 based faculty.

17 (C) An amount equal to \$1,000.00 for any physician who served as the community  
18 based faculty physician for a nurse practitioner core clerkship provided by community  
19 based 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 for a student who is enrolled in a Georgia medical  
25 school, a Georgia physician assistant school, or a Georgia nurse practitioner school  
26 and who completes a minimum of 160 hours of community based instruction in

27 family medicine, internal medicine, pediatrics, obstetrics and gynecology, emergency  
28 medicine, psychiatry, or general surgery under the guidance of a community based  
29 faculty physician.

30 (E) The state-wide Area Health Education Centers Program Office at Georgia Regents  
31 University shall administer the program and certify rotations for the department;"

32 **SECTION 2.**

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

35 **SECTION 3.**

36 All laws and parts of laws in conflict with this Act are repealed.