

**ADOPTED**

Senator Davis of the 22nd offered the following amendment:

1 *Amend SB 292 (LC 37 1656) as amended by House floor amendment AM 21 3890 by striking*  
 2 *lines 1 through 85 of AM 21 3890.*

3 *By striking lines 1 through 35 and inserting in lieu thereof the following:*

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

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

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

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

16 (B) An amount equal to \$1,000.00 for any physician who served as the community  
 17 based faculty physician for a physician assistant core clerkship provided by community  
 18 based faculty.

19 (C) An amount equal to \$1,000.00 for any physician who served as the community  
 20 based faculty physician for a nurse practitioner core clerkship provided by community  
 21 based faculty.

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

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

25 (ii) 'Medical core clerkship,' 'physician assistant core clerkship,' or 'nurse practitioner  
 26 core clerkship' means a clerkship for a student who is enrolled in a Georgia medical  
 27 school, a Georgia physician assistant school, or a Georgia nurse practitioner school  
 28 and who completes a minimum of 160 hours of community based instruction in  
 29 family medicine, internal medicine, pediatrics, obstetrics and gynecology, emergency

30 medicine, psychiatry, or general surgery under the guidance of a community based  
31 faculty physician.

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

34 **SECTION 1A.**

35 This Act shall apply to all taxable years beginning on or after January 1, 2014.