

2015 JOINT COMMITTEE ON TAX CREDITS

78th Legislative Assembly

Rural Medical Provider Tax Credits

Tax Expenditure 1.405

2016 Expiring Tax Credits: pages 15-25

House Bill: 2125

Senate Bill: 37

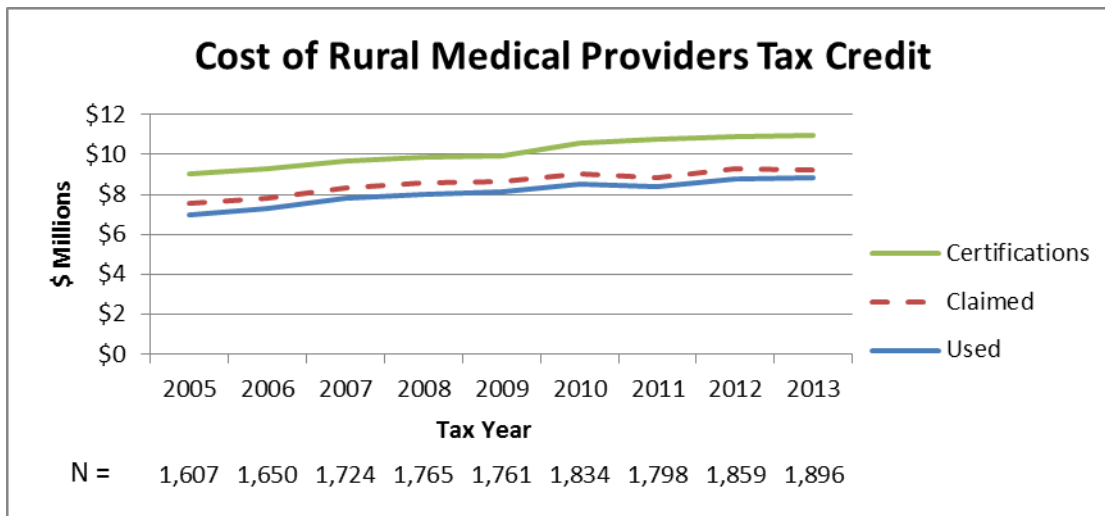
Current Law

1. Certain medical providers operating in rural areas are allowed a nonrefundable tax credit of \$5,000. They must provide services for an average of 20 hours per week, willing to serve a certain level of Medicare and medical assistance patients. Rural area is defined as any area at least ten miles from a major population center of 40,000 or more.

Proposed Changes

1. HB 2125 grants a two-year extension
2. SB 37 grants a six-year extension

Historical Use and Revenue Impact



Policy	Bill Number	Revenue Impact \$M		
		2015-17	2017-19	2019-21
2-year Extension	HB 2108	-\$0.8	-\$4.1	-\$3.4
6-year Extension	SB 54	-\$0.8	-\$4.9	-\$8.5