

HB 2626 -1, -2, -3 STAFF MEASURE SUMMARY

House Committee On Behavioral Health and Health Care

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Sub-Referral To: Joint Committee On Tax Expenditures

Meeting Dates: 2/7, 3/27

WHAT THE MEASURE DOES:

Adds licensed psychologists, licensed clinical social workers, licensed professional counselors or marriage and family therapists, and certified medical laboratory scientists or medical laboratory technicians to types of providers eligible for rural medical provider tax credit. Applies to tax years beginning on or after January 1, 2022. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

-1 Add pharmacists to providers eligible for tax credit.

FISCAL: No fiscal impact

REVENUE: Revenue impact issued

-2 Adds naturopathic physicians to providers eligible for tax credit.

FISCAL: No fiscal impact

REVENUE: Revenue impact issued

-3 Removes eligibility based on certification of optometrist with hospital consulting privileges.

FISCAL: No fiscal impact

REVENUE: Revenue impact issued

BACKGROUND:

Many medical practitioners who provide care in rural parts of the state are eligible for a tax credit based on the distance from a major population center their practice is based. In addition to being based in a rural area, the practitioner must remain willing to serve Medicare and Medicaid beneficiaries. The credit is available to practitioners licensed as certified registered nurse anesthetists, dentists, doctors of medicine, doctors of osteopathic medicine, nurse practitioners, optometrists, physician assistants, and podiatrists.

House Bill 2626 would add licensed mental health professional and certified medical laboratory scientists and technicians to provider types eligible for rural medical provider tax credit.