

**HB 2744 STAFF MEASURE SUMMARY**

**House Committee On Behavioral Health and Health Care**

---

**Prepared By:** Brian Nieubuert, LPRO Analyst

**Sub-Referral To:** Joint Committee On Tax Expenditures

**Meeting Dates:** 2/20

---

**WHAT THE MEASURE DOES:**

Adds nurse faculty member who is licensed as registered nurse and certified by Office of Rural Health to types of providers who are eligible for income tax credit allowed to rural medical providers. Defines "nurse educator," "nurse educator associate," and "nursing faculty member." Applies to tax years beginning on or after January 1, 2024. Takes effect on 91st day following adjournment sine die.

*FISCAL: May have fiscal impact, but no statement yet issued.*

*REVENUE: May have revenue impact, but no statement yet issued.*

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**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 2744 would add registered nurses who are nurse faculty members to types of providers eligible for the rural medical provider tax credit.