AN ACT TO PROVIDE A CREDIT AGAINST STATE INCOME TAXES FOR
PHYSICIANS WHO MOVE THEIR PRACTICE TO A CRITICAL NEEDS AREA FOR
PRIMARY MEDICAL CARE AND PRACTICE FULL TIME IN THAT AREA; TO
PROVIDE THAT THE CREDIT SHALL BE IN AN AMOUNT EQUAL TO FIFTY
PERCENT OF THE PHYSICIAN'S INDIVIDUAL INCOME TAX LIABILITY, UP TO
$10,000.00 IN ANY YEAR, AND SHALL BE ALLOWED FOR UP TO FIVE YEARS;
AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Any licensed physician who, after January 1,
2002, moves his or her practice to a critical needs area for
primary medical care from an area not located in a critical needs
area for primary medical care, and who practices full time in that
critical needs area for primary medical care, shall be allowed a
credit against the taxes imposed by this chapter. The credit
shall be in an amount equal to fifty percent (50%) of the
physician's individual income tax liability that results from
income derived from his or her practice in that critical needs
area for primary medical care, not to exceed Ten Thousand Dollars
($10,000.00) in any year. The credit shall be allowed for a
maximum of five (5) years for all practice in that critical needs
area for primary medical care.

SECTION 2. Section 1 of this act shall be codified as a new
section in Article 1, Chapter 7, Title 27, Mississippi Code of
1972.

SECTION 3. This act shall take effect and be in force from
and after January 1, 2002.