

By: Representative Scott (80th)

To: Public Health and  
Welfare; Appropriations

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1301

1 AN ACT TO PROVIDE A CREDIT AGAINST STATE INCOME TAXES FOR  
2 PHYSICIANS, NURSE PRACTITIONERS AND PHYSICIAN ASSISTANTS WHO MOVE  
3 THEIR PRACTICE TO A CRITICAL NEEDS AREA FOR PRIMARY MEDICAL CARE  
4 AND PRACTICE FULL TIME IN THAT AREA; TO PROVIDE A CREDIT AGAINST  
5 STATE INCOME TAXES FOR PHARMACISTS WHO MOVE THEIR PRACTICE TO A  
6 CRITICAL NEEDS AREA FOR PHARMACY SERVICES AND PRACTICE FULL TIME  
7 IN THAT AREA; TO PROVIDE THAT THE TAX CREDIT SHALL BE IN AN AMOUNT  
8 EQUAL TO FIFTY PERCENT OF THE PERSON'S INDIVIDUAL INCOME TAX  
9 LIABILITY, UP TO \$10,000.00 IN ANY YEAR, AND SHALL BE ALLOWED FOR  
10 UP TO TEN YEARS; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** (1) Any licensed physician, nurse practitioner  
13 or physician assistant who, after January 1, 2003, moves his or  
14 her practice to a critical needs area for primary medical care  
15 from an area not located in a critical needs area for primary  
16 medical care, and who practices full time in the critical needs  
17 area for primary medical care, shall be allowed a credit against  
18 the taxes imposed by this chapter. A critical needs area for  
19 primary medical care is an area of the state designated as such  
20 under subsection (4) of Section 37-143-6. The tax credit shall be  
21 in an amount equal to fifty percent (50%) of the income tax  
22 liability of the physician, nurse practitioner or physician  
23 assistant that results from income derived from his or her  
24 practice in any such designated critical needs area for primary  
25 medical care, not to exceed Ten Thousand Dollars (\$10,000.00) in  
26 any year. The tax credit shall be allowed for a maximum of ten  
27 (10) years for all practice in any such designated critical needs  
28 areas for primary medical care in which the physician, nurse  
29 practitioner or physician assistant practices during his or her  
30 career.



31           (2) Any licensed pharmacist who, after January 1, 2003,  
32 moves his or her practice to a critical needs area for pharmacy  
33 services from an area not located in a critical needs area for  
34 pharmacy services, and who practices full time in the critical  
35 needs area for pharmacy services, shall be allowed a credit  
36 against the taxes imposed by this chapter. A critical needs area  
37 for pharmacy services is an area of the state designated as such  
38 by the State Board of Pharmacy. The tax credit shall be in an  
39 amount equal to fifty percent (50%) of the income tax liability of  
40 the pharmacist that results from income derived from his or her  
41 practice in any such designated critical needs area for pharmacy  
42 services, not to exceed Ten Thousand Dollars (\$10,000.00) in any  
43 year. The tax credit shall be allowed for a maximum of ten (10)  
44 years for all practice in any such designated critical needs areas  
45 for pharmacy services in which the pharmacist practices during his  
46 or her career.

47           **SECTION 2.** Section 1 of this act shall be codified as a new  
48 section in Article 1, Chapter 7, Title 27, Mississippi Code of  
49 1972.

50           **SECTION 3.** This act shall take effect and be in force from  
51 and after January 1, 2003.

