MISSISSIPPI LEGISLATURE
REGULAR SESSION 2003

By: Representative Scott (80th)
To: Public Health and Welfare; Appropriations

COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 1301

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

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

SECTION 1. (1) Any licensed physician, nurse practitioner or physician assistant who, after January 1, 2003, 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 the critical needs area for primary medical care, shall be allowed a credit against the taxes imposed by this chapter. A critical needs area for primary medical care is an area of the state designated as such under subsection (4) of Section 37-143-6. The tax credit shall be in an amount equal to fifty percent (50%) of the income tax liability of the physician, nurse practitioner or physician assistant that results from income derived from his or her practice in any such designated critical needs area for primary medical care, not to exceed Ten Thousand Dollars ($10,000.00) in any year. The tax credit shall be allowed for a maximum of ten (10) years for all practice in any such designated critical needs areas for primary medical care in which the physician, nurse practitioner or physician assistant practices during his or her career.
ST: Physicians, nurse practitioners, physician assistants, pharmacists; give income tax credit if move to and practice in critical needs area.

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

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, 2003.