

By: Representative Howell

To: Public Health and Human Services; Ways and Means

HOUSE BILL NO. 398

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, 2004, 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, 2004,
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, 2004.

