

By: Representative Scott (80th)

To: Public Health and
Welfare; AppropriationsCOMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1456

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

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

9 **SECTION 1.** Any licensed physician who, after January 1,
10 2002, moves his or her practice to a critical needs area for
11 primary medical care from an area not located in a critical needs
12 area for primary medical care, and who practices full time in that
13 critical needs area for primary medical care, shall be allowed a
14 credit against the taxes imposed by this chapter. The credit
15 shall be in an amount equal to fifty percent (50%) of the
16 physician's individual income tax liability that results from
17 income derived from his or her practice in that critical needs
18 area for primary medical care, not to exceed Ten Thousand Dollars
19 (\$10,000.00) in any year. The credit shall be allowed for a
20 maximum of five (5) years for all practice in that critical needs
21 area for primary medical care.

22 **SECTION 2.** Section 1 of this act shall be codified as a new
23 section in Article 1, Chapter 7, Title 27, Mississippi Code of
24 1972.

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

