

1 SB249
2 164311-2
3 By Senators Dial, Melson, Stutts and McClendon
4 RFD: Finance and Taxation Education
5 First Read: 17-MAR-15

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8 SYNOPSIS: Under existing law, there is no income tax
9 credit for a physician, assistant to physician, or
10 advanced practice nurse who works at a community
11 based medical clinic that is not owned or operated
12 by a medical school who provides clinical rotations
13 without compensation to students enrolled in state
14 medical programs.

15 This bill would provide an income tax credit
16 of \$1,000 to a physician who works at a community
17 based medical clinic and who provides without
18 compensation at least three clinical rotations
19 annually to students who are in a state medical or
20 osteopathic medical program, a physician assistant
21 program, or an advanced practice nurse program.

22 This bill would provide an income tax credit
23 of \$750 to a physician assistant who works at a
24 community based medical clinic and who provides
25 without compensation at least three clinical
26 rotations annually to students who are in a state
27 physician assistant program.

1 This bill would also provide an income tax
2 credit of \$750 to an advanced practice nurse who
3 works at a community based medical clinic and who
4 provides without compensation at least three
5 clinical rotations annually to students who are in
6 a state nurse practitioner program.

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8 A BILL
9 TO BE ENTITLED
10 AN ACT

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12 Relating to income tax credits; to provide an income
13 tax credit of \$1,000 to a physician who works at a community
14 based medical clinic and who provides without compensation at
15 least three clinical rotations annually to students who are in
16 a state medical or osteopathic medical program, a physician
17 assistant program, or an advanced practice nurse program; to
18 provide an income tax credit of \$750 to a physician assistant
19 who works at a community based medical clinic and who provides
20 without compensation at least three clinical rotations
21 annually to students who are in a state physician assistant
22 program; and to provide an income tax credit of \$750 to an
23 advanced practice nurse who works at a community based medical
24 clinic and who provides without compensation at least three
25 clinical rotations annually to students who are in a state
26 advanced practice nurse program.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. (a) As used in this section, the
2 following words shall have the following meanings:

3 (1) CLINICAL ROTATION. A clinical rotation for a
4 student in a medical or osteopathic program, a physician
5 assistant program, or an advanced practice nurse program that
6 is approved by and provided through a qualified school.

7 (2) COMMUNITY BASED ADVANCED PRACTICE NURSE. An
8 advanced practice nurse licensed under Title 34, Chapter 21,
9 Code of Alabama 1975, who provides medical services in a
10 clinic not owned or operated by a qualified school and who,
11 through an agreement with a qualified school, provides
12 training to students in an advanced practice nurse program
13 through clinical rotations.

14 (3) COMMUNITY BASED PHYSICIAN. A physician licensed
15 under Title 34, Chapter 24, Code of Alabama 1975, who provides
16 medical services in a clinic not owned or operated by a
17 qualified school and who, through an agreement with a
18 qualified school, provides training to students in a medical
19 or osteopathic medical program, physician assistant program,
20 or advanced practice nurse program through clinical rotations.

21 (4) COMMUNITY BASED PHYSICIAN ASSISTANT. An
22 assistant to physician licensed under Title 34, Chapter 24,
23 Code of Alabama 1975, who provides medical services in a
24 clinic not owned or operated by a qualified school and who,
25 through an agreement with a qualified school, provides
26 training to students in a physician assistant program through
27 clinical rotations.

1 (5) QUALIFIED SCHOOL. An institution of higher
2 learning in the State of Alabama that has an accredited
3 educational program for medicine or osteopathic medicine,
4 physician assistants, or advanced practice nurses.

5 (b) Beginning with the 2016 tax year, a community
6 based physician, community based physician assistant, or
7 community based advanced practice nurse who provides a minimum
8 of three clinical rotations to students within a year and who
9 is not compensated for providing the clinical rotations shall
10 be allowed a credit against the tax imposed by Section
11 40-18-2, Code of Alabama 1975, in the following amounts:

12 (1) A community based physician shall be allowed a
13 credit of \$1,000.

14 (2) A community based physician's assistant shall be
15 allowed a credit of \$750.

16 (3) A community based advanced practice nurse shall
17 be allowed a credit of \$750.

18 (c) In order to qualify for an income tax credit
19 under this section, a clinical rotation shall include a
20 minimum of 80 hours of community based instruction in family
21 medicine, internal medicine, pediatrics, obstetrics and
22 gynecology, emergency medicine, psychiatry, or general
23 surgery.

24 (d) The qualified physician assistant, advanced
25 practice nurse, or medical school or program responsible for
26 the accrediting of the clinical rotations shall administer

1 this program and certify those qualifying for tax credits
2 under this section.

3 Section 2. This act shall become effective on the
4 first day of the third month following its passage and
5 approval by the Governor, or its otherwise becoming law.