

1 HJR74
2 210712-1
3 By Representative Hall
4 RFD: Rules
5 First Read: 25-FEB-21

8 PROMOTING THE ENACTMENT OF LEGISLATION IMPLEMENTING
9 A TAX CREDIT FOR NURSES TREATING COVID-19 PATIENTS.

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11 WHEREAS, the COVID-19 pandemic has been rightfully
12 described as a "war" and a "battle" causing more than seven
13 times the number of deaths that occurred at Pearl Harbor,
14 9/11, and the entire Vietnam War combined; and

15 WHEREAS, in times of war all citizens are impacted,
16 yet those individuals serving in combat theaters are arguably
17 at higher risk and are justly compensated with "combat pay" or
18 "hazard pay"; and

19 WHEREAS, nurses are the largest workforce in health
20 care and have earned public admiration for their
21 professionalism, courage, and provision of intercessory
22 comfort for their COVID-19 patients when loved ones could not
23 be physically present; and

24 WHEREAS, thousands of Alabama nurses faithfully
25 serve, often with inadequate personal protective equipment, at
26 great personal risk of contracting the disease, transmitting
27 it to their own families, and potentially dying; and

1 WHEREAS, it is medically accepted that individuals
2 who suddenly experience severe trauma while engaged in combat,
3 or who live or work in life-threatening environments for
4 prolonged periods of time, often develop post-traumatic stress
5 disorder, a biopsychosocial brain disease that can have
6 debilitating health effects for decades; now therefore,

7 BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH
8 HOUSES THEREOF CONCURRING, That we promote the enactment of
9 Legislation to implement a \$1,000 Alabama Income Tax Credit
10 for licensed nurses who can attest to providing care and
11 support of COVID-19 patients in any and all clinical
12 environments for any period of time during the calendar year
13 2020, 2021, or both.