

§5219-LL. Primary care access credit**(REALLOCATED FROM TITLE 36, SECTION 5219-KK)**

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Eligible primary care professional" means a person licensed under Title 32, chapter 31, subchapter 3 or subchapter 4; Title 32, chapter 36, subchapter 4; or Title 32, chapter 48, subchapter 2 and who, on or after January 1, 2013:

- (1) Practices primary care medicine in the State as part of an existing health care practice in an underserved area or establishes a new health care practice or purchases an existing health care practice in an underserved area;
- (2) Agrees to practice full time for at least 5 years following certification under subsection 3 in an underserved area;
- (3) Is certified under subsection 3 to be eligible by the Department of Health and Human Services; and
- (4) Has an unpaid student loan owed to an institution for course work directly related to that person's training in primary care medicine. [PL 2015, c. 108, §1 (AMD); PL 2015, c. 108, §2 (AFF).]

B. "Underserved area" means an area in the State that is a health professional shortage area or medically underserved area or that contains a medically underserved population as defined by the federal Department of Health and Human Services, Health Resources and Services Administration. [RR 2013, c. 2, §46 (RAL).]

[PL 2015, c. 108, §1 (AMD); PL 2015, c. 108, §2 (AFF).]

2. Credit. For tax years beginning on or after January 1, 2014, an eligible primary care professional is allowed a credit against the taxes due under this Part as follows.

A. The credit may be claimed in the first year that the eligible primary care professional meets the conditions of eligibility for at least 6 months and each of the 4 subsequent years or until the student loan of the eligible primary care professional is paid in full, whichever comes first. [RR 2013, c. 2, §46 (RAL).]

B. The credit may be claimed in an amount equal to the annual payments made on the student loan not to exceed \$6,000 in the first year, \$9,000 in the 2nd year, \$12,000 in the 3rd year, \$15,000 in the 4th year and \$18,000 in the 5th year. [RR 2013, c. 2, §46 (RAL).]

C. The credit may not reduce the tax due under this Part to less than zero. [RR 2013, c. 2, §46 (RAL).]

[PL 2017, c. 435, §4 (AMD).]

3. Eligibility limitation; certification. The Department of Health and Human Services shall certify up to 10 eligible primary care professionals each year. The Department of Health and Human Services shall monitor certified primary care professionals to ensure that they continue to be eligible for the credit under this section and shall decertify any primary care professional who ceases to meet the conditions of eligibility. The Department of Health and Human Services shall notify the bureau whenever a primary care professional is certified or decertified. A decertified primary care professional ceases to be eligible for the credit under this section beginning with the tax year during which the primary care professional is decertified.

[PL 2017, c. 435, §4 (AMD).]

4. Rules. The Department of Health and Human Services may adopt rules to implement this section. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.
[RR 2013, c. 2, §46 (RAL).]

5. Annual report. By January 15, 2016 and annually thereafter, the Department of Health and Human Services and the bureau shall submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters. The report must indicate the number of eligible primary care professionals certified and decertified each year by the Department of Health and Human Services pursuant to this section and the total annual loss of revenue attributable to the credit under subsection 2.
[RR 2013, c. 2, §46 (RAL).]

SECTION HISTORY

RR 2013, c. 2, §46 (RAL). PL 2015, c. 108, §1 (AMD). PL 2015, c. 108, §2 (AFF). PL 2017, c. 435, §4 (AMD).

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