183372-1 : n : 03/01/2017 : LFO-HP / jmb

ORR AMENDMENT TO SB22

On page 3, line 23, after "year" insert "and ending with the 2021 tax year"

On page 4, after line 6, insert the following new subsection and renumber accordingly:

"(c) Beginning with the 2022 tax year, a person qualifying as a rural physician shall be allowed a credit against the tax imposed by Section 40-18-2, in the sum of $5,000. No credit shall be allowed to a rural physician who is, on May 4, 1993, practicing in a small or rural community. No credit shall be allowed to a physician who has previously practiced in a small or rural community unless, after May 4, 1993, that physician returns to practice in a small or rural community after having practiced in a large or urban community for at least three years. The tax credit may be claimed for not more than five consecutive tax years."