

1 190835-1 : n : 01/30/2018 : LSA-HP* / jmb

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3 DIAL AMENDMENT TO SB79
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8 On page 1, beginning on line 15, delete ",and would
9 reduce the number of years the state income tax credit is
10 available back to five years beginning in tax year 2023"

11 On page 2, after line 19, insert the following new
12 subsection (1) and renumber subsequent subsections
13 accordingly:

14 "(1) PRACTICING. Assessing, diagnosing, performing
15 surgical procedures, treating, reporting, or giving advice in
16 a medical capacity in a medical facility, not including a
17 personal residence, located in a small rural community.
18 Practicing includes prescribing medicines and signing any
19 medical certificate required for statutory purposes, such as
20 death and cremation certificates. For purposes of this act, a
21 physician or dentist may practice in multiple locations."

22 On page 3, line 5, strike "25,000" and insert
23 "35,000"

24 On page 3, line 24, after "community" insert:

25 "or outside of Alabama"

26 On page 4, lines 1 and 2, delete "and ending with
27 the 2023 tax year"

1 On page 4, line 2, after "person" insert:

2 "newly"

3 On page 4, line 6, after "tax years" insert the
4 following:

5 "so long as the person continues to qualify as a
6 rural physician or a rural dentist"

7 On page 4, beginning on line 7, delete "is also
8 entitled to the tax credit" and insert in lieu thereof the
9 following:

10 "also qualifies as a rural physician"

11 On page 4, line 10, after "10" insert the following:

12 "consecutive"

13 On page 4, line 12, after "received." insert the
14 following:

15 "No tax credit shall be allowed under this
16 subsection to a physician or dentist who has previously
17 practiced in a small rural community unless, after December
18 31, 2018, the physician or dentist returns to practice in a
19 small rural community after having practiced in a large or
20 urban community or outside of Alabama for at least three
21 years."

22 On page 4, lines 13 through 24, delete subsection
23 (c) in its entirety, and insert in lieu thereof the following:

24 "(c) Prior to claiming a credit under this act, the
25 rural physician or rural dentist shall submit to the Alabama
26 Department of Public Health, or their designee adequate
27 information to substantiate that they qualify for the income

1 tax credit. The Alabama Department of Public Health, or their
2 designee, upon review of the foregoing documentation from the
3 rural physician or dentist, shall make the determination on
4 whether they qualify for the credit, and shall issue a
5 certificate to the qualifying physician and dentist. No credit
6 shall be granted to a rural physician or rural dentist who
7 does not obtain a certificate from the Alabama Department of
8 Public Health, or their designee, prior to claiming the credit
9 on their income tax return, and fails to attach such
10 certification to their income tax return at the time the
11 credit is being claimed."

12 On page 4, after line 24, insert the following new
13 subsection (d) and renumber the subsequent subsection
14 accordingly:

15 "(d) Effective for tax years beginning after
16 December 31, 2017, the Alabama Department of Public Health, or
17 their designee shall file an annual informational report in
18 accordance with Section 40-1-50 and rules adopted thereunder,
19 for physicians and dentists receiving the credit under this
20 article."