

SB227 INTRODUCED



1 PZF3ER-1
2 By Senators Stutts, Melson
3 RFD: Finance and Taxation Education
4 First Read: 20-Apr-23
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SYNOPSIS:

This bill would allow certain physicians and dentists to claim an income tax credit on Alabama income taxes for medical and health care services provided to medically indigent persons at no cost.

A BILL
TO BE ENACTED
AN ACT

Relating to state income tax credits; to authorize a tax credit to physicians and dentists who provide medically necessary health care to a medically indigent person at no cost; and to provide for the adoption of rules.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. For the purpose of this act, the following terms and phrases have the following meanings:

(1) DENTIST. A dentist licensed to practice dentistry in Alabama.

(2) PHYSICIAN. A physician licensed to practice medicine in Alabama.

(3) MEDICALLY INDIGENT PERSON. Any person, or his or her dependent, requiring medically necessary hospital or other health care services, who has no public or private third-party coverage, and whose personal resources are insufficient to provide for the needed health care.



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29 Section 2. (a) For tax years beginning January 1, 2024,
30 an Alabama individual income tax credit may be claimed by a
31 physician or dentist who provides medically necessary health
32 care to a medically indigent person at no cost to the
33 medically indigent person.

34 (b) The Department of Revenue shall adopt necessary
35 rules to implement and administer the provisions of this
36 section.

37 (c) The tax credits allowed under this section shall be
38 effective January 1, 2024, for the 2024 taxable year and shall
39 continue through the 2028 tax year, unless extended by act of
40 the Legislature.

41 Section 3. This act shall become effective immediately
42 following its passage and approval by the Governor, or its
43 otherwise becoming law.