

**HB 2602 STAFF MEASURE SUMMARY**

**House Committee On Behavioral Health and Health Care**

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**Prepared By:** Brian Nieubuert, LPRO Analyst

**Sub-Referral To:** Joint Committee On Tax Expenditures

**Meeting Dates:** 2/7

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**WHAT THE MEASURE DOES:**

Adds nursing assistant or nurse to types of providers who are eligible for income tax credit allowed to rural medical providers. Establishes amount of tax credit based on licensure. Provides for refundability of credit allowed to nursing assistant or nurse. Applies to tax years beginning on or after January 1, 2024. Takes effect on 91st day following adjournment sine die.

*FISCAL: May have fiscal impact, but no statement yet issued.*

*REVENUE: May have revenue impact, but no statement yet issued.*

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Many medical practitioners who provide care in rural parts of the state are eligible for a tax credit based on the distance from a major population center their practice is based. In addition to being based in a rural area, the practitioner must remain willing to serve Medicare and Medicaid beneficiaries. The credit is available to practitioners licensed as certified registered nurse anesthetists, dentists, doctors of medicine, doctors of osteopathic medicine, nurse practitioners, optometrists, physician assistants, and podiatrists.

House Bill 2602 would add nursing assistant or nurses to types of providers eligible for rural medical provider income tax credit.