

HB 2549 STAFF MEASURE SUMMARY

House Committee On Behavioral Health and Health Care

Prepared By: Alexandra Kihn-Stang, LPRO Analyst

Sub-Referral To: House Committee On Revenue

Meeting Dates: 1/30

WHAT THE MEASURE DOES:

The measure expands the types of health provider licensees that qualify for the rural provider income tax credit to include pharmacists, beginning in 2026, and directs the Office of Rural Health to establish criteria for certifying eligibility. Takes effect on the 91st day following adjournment sine die.

Fiscal impact: May have fiscal impact, but no statement yet issued

Revenue impact: May have revenue impact, but no statement yet issued

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Medical practitioners who provide care in rural parts of the state may be eligible for a tax credit based on the distance from a major population center where their practice is located. The credit is currently available to practitioners licensed as certified registered nurse anesthetists, dentists, doctors of medicine and osteopathic medicine, nurse practitioners, optometrists, physician associates, and podiatrists. Eligible practitioners must serve set percentages of Medicare and Medicaid recipients in their practice and provide a minimum of 20 hours per week of patient care, averaged over the month, per tax year in an eligible rural area.

House Bill 2549 pharmacists to health provider licensees that qualify for the rural provider income tax credit.