

HB 4048 STAFF MEASURE SUMMARY

House Committee On Health Care

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Sub-Referral To: House Committee On Revenue

Meeting Dates: 2/5, 2/12

WHAT THE MEASURE DOES:

The measure expands the rural health care income tax credit to include pharmacists beginning January 1, 2027 and requires the Office of Rural Health to establish criteria for certifying pharmacists as eligible for the credit. Takes effect on the 91st day following adjournment sine die.

Fiscal impact: Has *minimal fiscal impact*.

Revenue impact: *Revenue impact issued*.

ISSUES DISCUSSED:

- Rural pharmacies

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 4048 expands the provider types eligible for the rural health care income tax credit to include pharmacists.