HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 1998 **DATE:** March 10, 2014

Version: As introduced

Authors: Gruenhagen and others

Subject: Income tax subtraction for charity care provided by medical professionals

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Overview

Allows an income tax subtraction for charity health care provided by doctors.

Section

Subtractions from taxable income; individuals. Allows an income tax subtraction for charity care provided by doctors. The subtraction is limited to the medical assistance reimbursement that would be paid to the doctor if the care recipient had coverage. Effective beginning in tax year 2015.