

File Number: H.F. 156

Date: February 9, 2017

Version: First engrossment

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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, dentists, chiropractors, acupuncturists, and mental health professionals. Effective beginning in tax year 2017.

Section

- 1 Information reporting.** Allows medical professionals eligible for the income tax subtraction in section 2 and their employers to file informational reports with the Department of Revenue documenting the value of charity care they provided during the tax year. Directs the commissioner to develop a definition of charity health care services.
- 2 Charity care subtraction; individuals.** Allows an income tax subtraction for charity care provided by doctors, dentists, chiropractors, acupuncturists, and mental health professionals. The subtraction is limited to the medical assistance reimbursement that would be paid to the provider if the care recipient had coverage. Effective beginning in tax year 2017.