

# HB 1604 -- HEALTH CARE PROFESSIONAL TAX CREDIT

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This bill creates a tax credit for health care professionals servicing a rural area. To qualify for the tax credit, at least 20% of a health care professional's practice must consist of Medicare participating patients and 15% Missouri HealthNet participants. If a health care professional services an area at least 10 miles, but less than 20 miles, from a major population center in a metropolitan area then the tax credit shall be for \$3,000. If a health care professional services an area at least 20 miles, but less than 50 miles, from a major population center in a metropolitan area then the tax credit shall be for \$4,000. If a health care professional services an area at least 50 miles from a major population center in a metropolitan area then the tax credit shall be for \$5,000.

This bill also creates a tax credit of \$250 for emergency medical technicians (EMT) servicing a rural area located at least 25 miles from any city with a population of at least 30,000.

The tax credits authorized by the bill shall not be refundable nor transferable. Both tax credits shall sunset in six years, unless they are reauthorized.