

HB 1986 -- RURAL HEALTH CARE PROFESSIONALS

SPONSOR: Merideth

Beginning January 1, 2021, 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.

This bill is the same as HB 1167 (2019).