

HB 811 -- RURAL HEALTH CARE PROFESSIONALS

SPONSOR: Merideth

Beginning January 1, 2024, this bill creates a tax credit for health care professionals serving a rural area. To qualify for the tax credit, at least 20% of a health care professional's practice must consist of patients participating in Medicare and 15% of patients participating in MO HealthNet. The tax credit for a health care professional serving an area at least 10 miles, but less than 20 miles, from a major population center in a metropolitan area shall be \$3,000. The tax credit for a health care professional serving an area at least 20 miles, but less than 50 miles, from a major population center in a metropolitan area shall be \$4,000. The tax credit for a health care professional serving an area at least 50 miles from a major population center in a metropolitan area shall be \$5,000.

This bill also creates a tax credit of \$250 for emergency medical technicians (EMT) serving 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 or exceed the amount of the taxpayer's state tax liability.

The tax credits established in this bill will sunset six years after their effective date.