

HOUSE BILL No. 1172

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-3-15.

Synopsis: Tax credit for medical school clinical faculty. Provides a state income tax credit to Indiana physicians who provide uncompensated training of medical students in an approved clinical rotation training program in Indiana. Defines "clinical rotation" as a period of clinical training of one or more medical students that in the aggregate totals not less than 160 hours. Provides that the amount of the credit is equal to: (1) the number of clinical rotations completed in the taxable year; multiplied by (2) either: (A) \$375 for each of the first one through three clinical rotations completed in the taxable year; or (B) \$500 for each of the next four through 10 clinical rotations completed in the taxable year.

Effective: January 1, 2022.

Klinker

January 7, 2021, read first time and referred to Committee on Ways and Means.



First Regular Session of the 122nd General Assembly (2021)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2020 Regular Session of the General Assembly.

HOUSE BILL No. 1172

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3-3-15 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2022]: **Sec. 15. (a) As used in this section, "clinical**
4 **rotation" refers to a period of clinical training of one (1) or more**
5 **medical students that in the aggregate totals not less than one**
6 **hundred sixty (160) hours.**

7 (b) As used in this section, "community based clinical faculty
8 volunteer" refers to a licensed Indiana physician who provides
9 uncompensated training of medical students in an approved
10 clinical rotation training program in Indiana during the duration
11 of the clinical rotation period.

12 (c) As used in this section, "medical student" means an
13 individual enrolled in a doctor of medicine or doctor of osteopathic
14 medicine program at a medical school in Indiana.

15 (d) An individual who is a community based clinical faculty
16 volunteer in a clinical rotation training program that is completed
17 in a taxable year is entitled to a credit against the individual's



1 **adjusted gross income tax liability for the taxable year equal to:**
2 **(1) for the first, second, and third clinical rotation training**
3 **programs completed in the taxable year:**
4 **(A) three hundred seventy-five dollars (\$375); multiplied**
5 **by**
6 **(B) each clinical rotation training program under this**
7 **subdivision that was completed in the taxable year; plus**
8 **(2) for the fourth, fifth, sixth, seventh, eighth, ninth, and tenth**
9 **clinical rotation training programs completed in the taxable**
10 **year:**
11 **(A) five hundred dollars (\$500); multiplied by**
12 **(B) each clinical rotation training program under this**
13 **subdivision that was completed in the taxable year.**

14 **For purposes of this subsection, a clinical rotation training**
15 **program is considered completed on the last day of the scheduled**
16 **clinical rotation period, even if one (1) or more days of the clinical**
17 **rotation period occurred in a previous taxable year.**

18 **(e) The credit provided by this section may not exceed the**
19 **amount of the individual's adjusted gross income tax liability for**
20 **the taxable year, reduced by the sum of all credits for the taxable**
21 **year that are applied before the application of the credit provided**
22 **by this section. The amount of any unused credit under this section**
23 **for a taxable year may not be carried forward to a succeeding**
24 **taxable year, carried back to a preceding taxable year, or**
25 **refunded.**

