

2011 -- H 5620

LC01033

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2011

A N A C T

RELATING TO TAXATION - CREDIT FOR ON-CALL EMERGENCY SERVICES

Introduced By: Representative Eileen S. Naughton

Date Introduced: March 03, 2011

Referred To: House Finance

It is enacted by the General Assembly as follows:

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2 SECTION 1. Chapter 44-30 of the General Laws entitled "Personal Income Tax" is
3 hereby amended by adding thereto the following section:

4 **44-30-27.1. Tax Credit for On-Call Emergency Services.** – (a) There shall be allowed
5 to each qualified taxpayer subject to the taxes imposed by this chapter, a tax credit for the
6 provision of on-call emergency services that shall be applied to the qualified taxpayer's net
7 income tax liability, if any, imposed by this chapter for the taxable year in which the credit is
8 properly claimed.

9 (b) As used in this section, "qualified taxpayer" means a taxpayer who:

10 (1) Is a physician licensed under chapter 5-37;

11 (2) Works as an on-call physician in a hospital that provides emergency care services;

12 (3) Has worked a minimum of five hundred seventy-six (576) on-call hours in the taxable
13 year in which the tax credit is claimed. For the purposes of this section, an "on-call hour" is
14 defined as each hour that the physician is required to remain physically on the hospital premises,
15 as defined in the rules and regulations for licensing of hospitals, to provide on-call emergency
16 care services; and

17 (4) Does not owe the State of Rhode Island delinquent tax, penalties or interest.

18 (c) The tax credit shall be in an amount equal to five percent (5%) of the amount of
19 medical malpractice insurance premiums paid by the qualified taxpayer for the taxable year in

1 which the credit is claimed.

2 (d) In no event shall the amount of the credit allowed exceed the amount of any income
3 tax liability of the taxpayer.

4 (e) The division of taxation shall prepare such forms as may be necessary to claim a
5 credit under this section.

6 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION - CREDIT FOR ON-CALL EMERGENCY SERVICES

1 This act would establish a tax credit for physicians who provide on-call emergency
2 services.

3 This act would take effect upon passage.

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