

STATE OF OKLAHOMA

2nd Session of the 49th Legislature (2004)

HOUSE BILL HB2349:

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AS INTRODUCED

An Act relating to revenue and taxation; authorizing tax credit for persons who provide medical treatment to Medicaid recipients; limiting credit; authorizing Oklahoma Tax Commission to prescribe forms to verify amount of credit; defining terms; providing for codification; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2357.100 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For taxable years beginning after December 31, 2004, there shall be allowed against the tax imposed by Section 2355 of Title 68 of the Oklahoma Statutes, a credit in the amount equal to twenty-five percent (25%) of the amount of health care services provided by a health care provider to a Medicaid recipient.

B. The maximum amount of the credit authorized by this section shall be Five Thousand Dollars (\$5,000.00), but in no event shall the amount of the credit exceed the amount of any tax liability of the taxpayer.

C. The Oklahoma Tax Commission shall prescribe a form for use by persons providing medical treatment to a Medicaid recipient pursuant to this section to verify the amount of the eligible medical treatment provided.

D. As used in this section:

1. "Health care provider" means any person or other entity who is licensed, certified or otherwise authorized by the provisions of

Title 59 or Title 63 of the Oklahoma Statutes to render health care services in the practice of a profession or in the ordinary course of business;

2. "Health care services" mean any services provided by a health care provider, or by an individual working for or under the supervision of a health care provider, that relate to the diagnosis, assessment, prevention, treatment or care of any human illness, disease, injury or condition;

3. "Medicaid recipient" means any individual who claimed or received any payment or payments from the Oklahoma Medicaid Program or its fiscal agents; and

4. "Oklahoma Medicaid Program" means the state program administered by the Oklahoma Health Care Authority pursuant to Title XIX of the federal Social Security Act, which provides for payments for medical goods or services on behalf of indigent families with dependent children and of aged, blind, or disabled individuals whose income and resources are insufficient to meet the cost of necessary medical services.

SECTION 2. This act shall become effective January 1, 2005.

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