

STATE OF OKLAHOMA

1st Session of the 50th Legislature (2005)

HOUSE BILL 1413

By: Newport

AS INTRODUCED

An Act relating to revenue and taxation; authorizing tax credit for persons who provide medical treatment to individuals; limiting credit; requiring 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 2357.101 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For taxable years beginning after December 31, 2005, 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 one hundred percent (100%) of the amount of uncompensated health care services provided by a health care provider to an individual.

B. In no event shall the amount of the credit provided for in subsection A of this section exceed the amount of any tax liability of the taxpayer.

C. The Oklahoma Tax Commission shall prescribe a form for use by persons providing uncompensated health care services to an individual pursuant to this section to verify the amount of the eligible health care services 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; and

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.

SECTION 2. This act shall become effective January 1, 2006.

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