

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 HOUSE BILL 1658

By: Dorman

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5
6 AS INTRODUCED

7 An Act relating to health care providers; authorizing
8 tax credit for health care providers volunteering at
9 certain events; setting amount of credit; providing
10 minimum number of volunteer hours; requiring Oklahoma
11 Tax Commission to prescribe forms to verify amount of
12 credit; defining terms; providing limited malpractice
13 protection for certain health care providers;
14 defining terms; providing for codification; and
15 providing an effective date.

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

17 SECTION 1. NEW LAW A new section of law to be codified
18 in the Oklahoma Statutes as Section 2358.8 of Title 68, unless there
19 is created a duplication in numbering, reads as follows:

20 A. For taxable years beginning after December 31, 2009, there
21 shall be allowed against the tax imposed by Section 2355 of Title 68
22 of the Oklahoma Statutes, a credit of Two Thousand Dollars
23 (\$2,000.00) to physicians who volunteer forty (40) or more hours of
24 their health care services to secondary school athletic events in
this state in a calendar year.

1 B. For taxable years beginning after December 31, 2009, there
2 shall be allowed against the tax imposed by Section 2355 of Title 68
3 of the Oklahoma Statutes, a credit of One Thousand Dollars
4 (\$1,000.00) to non-physician health care providers who volunteer
5 forty (40) or more hours of their health care services to secondary
6 school athletic events in this state in a calendar year.

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

11 D. As used in this section:

12 1. "Health care provider" means any person or other entity who
13 is licensed, certified or otherwise authorized by the provisions of
14 Title 59 or Title 63 of the Oklahoma Statutes to render health care
15 services in the practice of a profession or in the ordinary course
16 of business;

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

22 3. "Physician" means any person who is a physician licensed,
23 certified or otherwise authorized to render health care services in
24 this state.

1 SECTION 2. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 33 of Title 76, unless there is
3 created a duplication in numbering, reads as follows:

4 A. Any physician or health care provider providing medical
5 services at a secondary school athletic event in this state who
6 renders or attempts to render emergency care to an injured
7 participant who is in need of immediate medical aid shall not be
8 liable for damages as a result of any acts or omissions except for
9 committing gross negligence or willful or wanton negligence in
10 rendering the emergency care.

11 B. As used in this section:

12 1. "Health care provider" means any person or other entity who
13 is licensed, certified or otherwise authorized by the provisions of
14 Title 59 or Title 63 of the Oklahoma Statutes to render health care
15 services in the practice of a profession or in the ordinary course
16 of business;

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

22 3. "Physician" means any person who is a physician licensed,
23 certified or otherwise authorized to render health care services in
24 this state.

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SECTION 3. This act shall become effective January 1, 2010.

52-1-5228 CJB 01/09/09