

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1870

By: Hickman

4  
5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; defining  
8 terms; creating income tax deduction for certain  
9 rural physicians; limiting amount of deduction;  
10 limiting duration of deduction; providing for  
11 codification; and providing an effective date.

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

13 SECTION 1. NEW LAW A new section of law to be codified  
14 in the Oklahoma Statutes as Section 2358.2A of Title 68, unless  
15 there is created a duplication in numbering, reads as follows:

16 A. As used in this section:

17 1. "Qualifying rural area" means a location within:

18 a. any city or town with a population of less than fifty  
19 thousand (50,000) that is located within a county with  
20 a population of less than two hundred thousand  
21 (200,000), or

22 b. a county with a population of less than two hundred  
23 thousand (200,000) but outside of the boundaries of  
24 any city or town.

1 All populations shall be determined according to the latest Federal  
2 Decennial Census;

3 2. "Qualified employees" means a physician:

4 a. whose primary residence is in a qualifying rural area  
5 and who is employed as a physician in a qualifying  
6 rural area and whose compensation is equal to or in  
7 excess of the qualified compensation amount, and

8 b. whose primary residence for the year preceding the  
9 effective date of this section was not in a qualifying  
10 rural area and who was not employed as a physician in  
11 a qualifying rural area during the year preceding the  
12 effective date of this section; and

13 3. "Qualified compensation amount" means Sixty Thousand Dollars  
14 (\$60,000.00) annually including employer-provided health care  
15 benefits.

16 B. In addition to other adjustments authorized by Section 2358  
17 of Title 68 of the Oklahoma Statutes, for taxable years beginning  
18 after December 31, 2009, there shall be allowed deductions for  
19 qualified employees in an amount not to exceed One Hundred Thousand  
20 Dollars (\$100,000.00) per taxable year for income derived from  
21 compensation earned working as a physician for a period of three (3)  
22 taxable years beginning with the first taxable year during which the  
23 qualified individual is first employed as a qualified employee.

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SECTION 2. This act shall become effective January 1, 2010.

52-1-6262           CJB           01/07/09