

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 SENATE BILL 1604

By: Anderson

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing an
8 income tax credit for certain individuals licensed
9 under specified acts; setting out eligibility
10 requirements; providing for amount and limitations on
11 tax credit; authorizing Oklahoma Tax Commission to
12 adopt certain rules; providing for codification; and
13 providing an effective date.

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

15 SECTION 1. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 2357.48 of Title 68, unless
17 there is created a duplication in numbering, reads as follows:

18 A. For tax years beginning on or after January 1, 2011, there
19 shall be allowed a credit against the tax imposed by Section 2355 of
20 Title 68 of the Oklahoma Statutes, for any taxpayer who:

21 1. Is licensed under the Oklahoma Allopathic Medical and
22 Surgical Licensure and Supervision Act or the Oklahoma Osteopathic
23 Medicine Act; and

24 2. Has a documented agreement to serve as an on-call physician,
where such agreement begins on or after the effective date of this

1 act, for an emergency room in a hospital or health care facility
2 that provides emergency care services located in a municipality
3 outside the Oklahoma City or Tulsa Metropolitan Statistical Areas in
4 this state with a population, according to the most recent Federal
5 Decennial Census, of less than twenty thousand (20,000).

6 B. The amount of tax credit allowed pursuant to the provisions
7 of subsection A of this section shall be One Hundred Dollars
8 (\$100.00) for each day that such physician is on call for the
9 emergency department, subject to an annual limit for each taxpayer
10 of no more than Five Thousand Dollars (\$5,000.00).

11 C. In no event shall the amount of the credit allowed exceed
12 the amount of any income tax liability of the taxpayer.

13 D. The Oklahoma Tax Commission shall have the authority to
14 promulgate rules necessary to carry out the provisions of this
15 section.

16 SECTION 2. This act shall become effective January 1, 2011.

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