

**FLOOR AMENDMENT**

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2301

				Of the printed Bill
Page	<u>52- 53</u>	Section	<u>1</u>	Line <u>13</u>
				Of the Engrossed Bill

By deleting the new language constituting paragraph 25, and inserting in lieu thereof a new paragraph 25 to read as follows:

- "25. a. Except as provided in subparagraph e of this paragraph, for taxable years beginning after December 31, 2017, there shall be exempt from taxable income, compensation directly related to the practice of medicine or osteopathic medicine by a qualifying doctor in a rural area of the state.
- b. For purposes of this paragraph:
- (1) "qualifying doctor" means a medical doctor or osteopathic physician:
- (a) who is licensed in this state,
- (b) who has graduated from a college of medicine or osteopathic medicine located in this state, and
- (c) whose primary residence is located within the same county as the rural area where the compensation, qualifying for exemption under this paragraph, was earned,
- (2) "rural area" means any municipality or unincorporated location in Oklahoma which:
- (a) has a population not exceeding twenty-five thousand (25,000) as determined by the most recent Federal Decennial Census, and
- (b) is at least twenty-five (25) miles from the boundary of the nearest municipality in Oklahoma with a population exceeding twenty-five thousand (25,000) as determined by the most recent Federal Decennial Census.

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Amendment submitted by: Charles McCall

Adopted: \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

- c. The amount of the exemption provided by this paragraph claimed by a taxpayer in any particular taxable year shall be limited to Twenty-five Thousand Dollars (\$25,000.00).
- d. No qualifying doctor shall claim the exemption provided by this paragraph in more than five (5) taxable years.
- e. (1) Annually the Oklahoma Tax Commission shall calculate and publish an estimate of the cumulative total of taxes forgone due to the provisions of this paragraph,  
(2) The exemption provided by this paragraph shall not be available or claimed for any taxable year following the year when the Oklahoma Tax Commission calculates an estimate under the provisions of division (1) of this subparagraph in excess of One Million Dollars (\$1,000,000.00).".