

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 3823</b>
<b>Version:</b>	<b>FA1</b>
<b>Request Number:</b>	<b>NA</b>
<b>Author:</b>	<b>Mr. Speaker</b>
<b>Date:</b>	<b>2/25/2020</b>
<b>Impact:</b>	<b>No Impact</b>

**Research Analysis**

Floor amendment 1 to HB3823 modifies the qualification criteria for the tax credit provided to rural and tribal doctors. The amendment limits the tax credit to doctors that become licensed in the state on or after January 1, 2019 and requires any doctor claiming the credit to have lived in the rural or tribal area for the entire taxable year.

Prepared By: Quyen Do

**Fiscal Analysis**

The amendment clarifies the definition of a qualifying doctor as related to the eligibility for the income tax credit created in the bill. The provisions are not expected to materially change the revenue estimate provided by the Tax Commission.

Prepared By: Mark Tygret

**Other Considerations**

None.