

107TH CONGRESS
1ST SESSION

H. R. 2449

To amend the Internal Revenue Code of 1986 to provide a tax credit to primary health providers who establish practices in health professional shortage areas.

IN THE HOUSE OF REPRESENTATIVES

JULY 10, 2001

Mr. NUSSLE introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit to primary health providers who establish practices in health professional shortage areas.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Health Care Access
5 Improvement Act”.

1 **SEC. 2. NONREFUNDABLE CREDIT FOR CERTAIN PRIMARY**
2 **HEALTH SERVICES PROVIDERS SERVING**
3 **HEALTH PROFESSIONAL SHORTAGE AREAS.**

4 (a) IN GENERAL.—Subpart A of part IV of sub-
5 chapter A of chapter 1 of the Internal Revenue Code of
6 1986 (relating to nonrefundable personal credits) is
7 amended by inserting after section 25B the following new
8 section:

9 **“SEC. 25C. PRIMARY HEALTH SERVICES PROVIDERS SERV-**
10 **ING HEALTH PROFESSIONAL SHORTAGE**
11 **AREAS.**

12 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
13 dividual who is a qualified primary health services provider
14 for any month during the taxable year, there shall be al-
15 lowed as a credit against the tax imposed by this chapter
16 for such taxable year an amount equal to \$1,000 for each
17 month during such taxable year—

18 “(1) which is part of the eligible service period
19 of such individual, and

20 “(2) for which such individual is a qualified pri-
21 mary health services provider.

22 “(b) QUALIFIED PRIMARY HEALTH SERVICES PRO-
23 VIDER.—For purposes of this section, the term ‘qualified
24 primary health services provider’ means, with respect to
25 any month, any physician who is certified for such month

1 by the Bureau to be a primary health services provider
2 who—

3 “(1) is providing primary health services full
4 time and substantially all of whose primary health
5 services are provided in a health professional short-
6 age area,

7 “(2) is not receiving during the calendar year
8 which includes such month a scholarship under the
9 National Health Service Corps Scholarship Program
10 or the Indian health professions scholarship program
11 or a loan repayment under the National Health
12 Service Corps Loan Repayment Program or the In-
13 dian Health Service Loan Repayment Program,

14 “(3) is not fulfilling service obligations under
15 such Programs, and

16 “(4) has not defaulted on such obligations.

17 Such term shall not include any individual who is de-
18 scribed in paragraph (1) with respect to any of the 3 most
19 recent months ending before the date of the enactment
20 of this section.

21 “(c) ELIGIBLE SERVICE PERIOD.—For purposes of
22 this section, the term ‘eligible service period’ means the
23 period of 60 consecutive calendar months beginning with
24 the first month the taxpayer is a qualified primary health
25 services provider.

1 “(d) OTHER DEFINITIONS AND SPECIAL RULE.—For
2 purposes of this section—

3 “(1) BUREAU.—The term ‘Bureau’ means the
4 Bureau of Health Care Delivery and Assistance,
5 Health Resources and Services Administration of the
6 United States Public Health Service.

7 “(2) PHYSICIAN.—The term ‘physician’ has the
8 meaning given to such term by section 1861(r) of
9 the Social Security Act.

10 “(3) PRIMARY HEALTH SERVICES PROVIDER.—
11 The term ‘primary health services provider’ means a
12 provider of basic health services (as described in sec-
13 tion 330(b)(1)(A)(i) of the Public Health Service
14 Act).

15 “(4) HEALTH PROFESSIONAL SHORTAGE
16 AREA.—The term ‘health professional shortage area’
17 means any area which, as of the beginning of the eli-
18 gible service period, is a health professional shortage
19 area (as defined in section 332(a)(1) of the Public
20 Health Service Act).

21 “(5) ONLY 60 MONTHS TAKEN INTO AC-
22 COUNT.—In no event shall more than 60 months be
23 taken into account under subsection (a) by any indi-
24 vidual for all taxable years.”

1 (b) CLERICAL AMENDMENT.—The table of sections
2 for subpart A of part IV of subchapter A of chapter 1
3 of the Internal Revenue Code of 1986 is amended by in-
4 serting after the item relating to section 25B the following
5 new item:

 “Sec. 25C. Primary health services providers serving health pro-
 fessional shortage areas.”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to taxable years beginning after
8 December 31, 2001.

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