

HOUSE BILL No. 2102

By Committee on Taxation

1-18

9 AN ACT concerning income taxation; relating to credits; contributions
10 of professional time by certain health care professionals.

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12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. (a) For taxable years commencing after December 31,
14 2006, a health care professional who donates qualified professional time
15 to a nonprofit community service organization shall be allowed a credit
16 against the income tax imposed by the Kansas income tax act as follows:

17 (1) For physicians, optometrists, ophthalmologists and dentists, an
18 amount equal to \$50 per hour of such qualified professional time, except
19 that such amount shall not exceed \$3,000 per taxable year per taxpayer;

20 (2) for veterinarians and registered nurses, an amount equal to \$30
21 per hour of such qualified professional time, except that such amount
22 shall not exceed \$2,000 per taxable year per taxpayer; and

23 (3) for licensed practical nurses, an amount equal to \$20 per hour of
24 such qualified professional time, except that such amount shall not exceed
25 \$2,000 per taxable year per taxpayer.

26 (b) If the amount of such tax credit exceeds the taxpayer's income
27 tax liability for the taxable year in which the tax credit is claimed, such
28 amount which exceeds such income tax liability shall be refunded to the
29 taxpayer.

30 (c) In no event shall the total amount of credits allowed under this
31 section exceed \$1,000,000.

32 (d) As used in this section:

33 (1) "Health care professional" means physicians, optometrists, oph-
34 thalmologists, dentists, registered nurses, licensed practical nurses and
35 veterinarians; and

36 (2) "qualified professional time" means the contribution of profes-
37 sional time and expertise by a health care professional by providing free
38 or significantly reduced cost care for indigent patients and companion
39 animals pursuant to an agreement with a nonprofit community service
40 organization. For each taxable year, only hours which exceed 30 hours of
41 qualified professional time which are contributed by a health care pro-
42 fessional are eligible for the tax credit provided by this section.

43 (d) A nonprofit community service organization which has received

1 qualified professional time contributed by a health care professional shall
2 provide documentation to the secretary of revenue establishing that the
3 30-hour qualified professional time requirement was satisfied by the tax-
4 payer claiming the credit and the additional hours of qualified profes-
5 sional time contributed by each such health care professional in a form
6 and manner as prescribed by the secretary.

7 (e) The secretary of revenue shall adopt rules and regulations re-
8 garding the filing of documents and forms that support the amount of
9 the credit claimed pursuant to this section and other matters necessary
10 to administer the provisions of this section.

11 Sec. 2. This act shall take effect and be in force from and after its
12 publication in the statute book.