

HOUSE BILL No. 2809

By Committee on Taxation

2-11

9 AN ACT concerning income taxation; relating to credits; contributions
10 of professional time by certain physicians and dentists.

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

13 Section 1. (a) For tax years 2008 through 2011, a physician or dentist
14 who donates qualified professional time to treat medically indigent per-
15 sons in an indigent health care clinic, as defined under K.S.A. 75-6102,
16 and amendments thereto, shall be allowed a credit against the income tax
17 imposed by the Kansas income tax act in an amount equal to \$45 per
18 hour of such qualified professional time, except that such amount shall
19 not exceed \$3,000 per taxable year per taxpayer.

20 (b) If the amount of such tax credit exceeds the taxpayer's income
21 tax liability for the taxable year in which the tax credit is claimed, such
22 amount which exceeds such income tax liability shall be refunded to the
23 taxpayer.

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

26 (d) As used in this section, "qualified professional time" means the
27 contribution of professional time and expertise by a physician or dentist
28 by providing free care for indigent patients pursuant to an agreement
29 with a nonprofit community service organization. For each taxable year,
30 only hours which exceed 40 hours of qualified professional time which
31 are contributed by a physician or dentist are eligible for the tax credit
32 provided by this section.

33 (e) A nonprofit community service organization which has received
34 qualified professional time contributed by a physician or dentist shall
35 provide documentation to the secretary of revenue establishing that the
36 40-hour qualified professional time requirement was satisfied by the tax-
37 payer claiming the credit, and the additional hours of qualified profes-
38 sional time contributed by each such physician or dentist in a form and
39 manner as prescribed by the secretary.

40 (f) The secretary of revenue is hereby authorized to adopt rules and
41 regulations necessary to administer the provisions of this section.

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