



# PROVIDER TAX CREDITS

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Legislative Health Care Workforce Commission  
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- Preceptor Tax Deduction – Georgia
- Rural Provider Tax Credits
  - Oregon
  - New Mexico
  - Louisiana

# Georgia Preceptor Tax Deduction

- Tax deduction of \$1,000 for every 160 hours of training provided
- Minimum of three (to a maximum of 10) 160 hour rotations
- Physicians who teach MD, DO, NP and PA students who are NOT compensated through any other source are eligible
  - Community based instruction in family medicine, internal medicine, pediatrics, obstetrics and gynecology, emergency medicine, psychiatry, or general surgery
- 2012 Primary Care Summit recommendation; first of its kind, nationally

# Oregon Rural Practitioner Tax Credit

- Physicians, podiatrists, physician assistants, advanced practice registered nurses
- Eligible for up to \$5,000 per year
- Must work in a rural clinic or hospital, providing patient care at least 20 hours/week
- Eligible practitioners must be willing to serve patients with Medicare or Medicaid coverage in at least the same proportion to their total number of people in rural areas of their county

## Oregon Tax Credit - continued

- Claimed by ~1,600 (2,100 eligible)
- Annual Cost ~\$8.5 million
- “Appears to have achieved its purpose by attracting new practitioners to rural communities and retaining existing practitioners.”

# New Mexico Rural Health Care Practitioner Tax Credit

- Physicians, dentists, psychologists, podiatrists, optometrists
  - Eligible for \$5,000 annual tax credit - 50% credit available for working more than half time/less than full time in a rural area
- Dental hygienists, physician assistants, advanced practice registered nurses
  - Eligible for \$3,000 annual tax credit- 50% credit available for working more than half time/less than full time in a rural area
- Claimed by ~300 (~2,000 eligible)
- Annual Cost ~\$500,000

# Louisiana Tax Credit for Physicians and Dentists

- \$5,000 per tax year up to a maximum of 5 years
- Physicians:
  - establish and maintain their office within 20 miles of a hospital; both the office and the hospital must be located more than 20 miles from the nearest city with a population in excess of 30,000.
- Dentists:
  - establish and maintain their practice within a Dental Health Professional Shortage Area (HPSA)
- Must accept Medicaid and Medicare
- Must meet conditions for at least 3 years, or all tax reductions recaptured. Eligible for 2 additional years.

# Contact Information

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