

AMENDED IN SENATE MARCH 7, 2006
AMENDED IN SENATE JANUARY 30, 2006
AMENDED IN SENATE JUNE 20, 2005
AMENDED IN SENATE JUNE 6, 2005
AMENDED IN SENATE MAY 24, 2005
AMENDED IN ASSEMBLY APRIL 28, 2005
AMENDED IN ASSEMBLY APRIL 20, 2005
AMENDED IN ASSEMBLY MARCH 17, 2005

CALIFORNIA LEGISLATURE—2005—06 REGULAR SESSION

ASSEMBLY BILL

No. 293

Introduced by Assembly Members Maze and Parra
(Coauthors: Assembly Members Emmerson and Richman)

February 9, 2005

An act to add and repeal Section 17053.19 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 293, as amended, Maze. Income tax credit: qualified medical care professionals.

The Personal Income Tax Law authorizes various credits against the taxes imposed by that law.

This bill would authorize a credit against the personal income taxes for each taxable year beginning on or after January 1, 2006, and before January 1, 2011, in an amount equal to 6.5% of the amount

received by a qualified medical care professional, as defined, for treating Medi-Cal beneficiaries in a qualified county, as defined.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 17053.19 is added to the Revenue and
2 Taxation Code, to read:

3 17053.19. (a) For each taxable year beginning on or after
4 January 1, 2006, and before January 1, 2011, there shall be
5 allowed as a credit against the “net tax,” as defined in Section
6 17039, an amount equal to 6.5 percent of the amount received by
7 a qualified medical care professional for treating Medi-Cal
8 beneficiaries in a qualified county.

9 (b) For purposes of this section:

10 (1) “Medi-Cal” means the California Medical Assistance
11 Program created under the Medi-Cal Act set forth in Chapter 7
12 (commencing with Section 14000) of Part 3 of Division 9 of the
13 Welfare and Institutions Code.

14 (2) “Qualified county” means a county, within California, that
15 meets at least one of the following conditions:

16 (A) At least 25 percent of the population of the county was
17 Medi-Cal beneficiaries in the 2003 calendar year and the
18 unemployment rate was at least 14 percent in the county in the
19 2003 calendar year.

20 (B) The county’s population density was less than five persons
21 per square mile, as reported in the 2000 federal census.

22 (3) “Qualified medical care professional” means a physician or
23 surgeon who practices in orthopedics; general surgery;
24 neurosurgery; ear, nose, and throat; ophthalmology;
25 gastroenterology; cardiology; oncology; endocrinology;
26 pulmonology; or oral surgery in the state, and who meets ~~either~~
27 *one* of the following conditions:

28 (A) He or she is self-employed and treats Medi-Cal
29 beneficiaries on a fee-for-service basis in a qualified county.

30 (B) He or she is a salaried employee at a qualified health
31 center.

1 (4) “Physician or surgeon” means an individual who is
2 authorized to practice medicine or surgery pursuant to Chapter 5
3 (commencing with Section 2000) of Division 2 of the Business
4 and Professions Code, and who is licensed by the Medical Board
5 of California or the Osteopathic Medical Board.

6 (5) “Qualified health center” means a federally qualified
7 health center or a rural health clinic, as defined in Section 1395x
8 of Title 42 of the United States Code, that is operated in a
9 qualified county.

10 (c) This section shall remain in effect only until January 1,
11 2012, and as of that date is repealed.

12 SEC. 2. This act provides for a tax levy within the meaning of
13 Article IV of the Constitution and shall go into immediate effect.

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