## **BILL SUMMARY**

2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

Bill No.: HB 2503
Version: FA1
Request Number: NA
Author: Rep. Mize
Date: 3/2/2020
Impact: \$0

## **Research Analysis**

Floor amendment 1 to HB2503 adds a new section to the bill that allows taxpayers claiming the medical professional preceptorship tax credit to carry over unused portions of the credit for up to 5 subsequent tax years.

Prepared By: Quyen Do

## Fiscal Analysis

The amendment provides for a carryover period not to exceed five years for the credit for preceptorship rotations found in the bill. The amendment will not change the revenue impact identified in the bill.

Prepared By: Mark Tygret

## **Other Considerations**

None.

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