

Bill Summary
2nd Session of the 59th Legislature

Bill No.:	HB 2645
Version:	CS
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Author:	Sen. Paxton
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Bill Analysis

HB 2645 creates a nonrefundable income tax credit for compensation directly related to the practice of medicine or osteopathic medicine by a qualifying doctor in a rural area. Such doctors must practice in a municipality with a population of less than 25,000 people and at least 25 miles away from the nearest municipality that has a population exceeding 25,000 people. A qualifying doctor must have been licensed within the period 2 years prior to the effective date, but not earlier than January 1, 2024. Individual awards of the credit are capped at \$20,000.00. A qualifying doctor may claim the credit 4 subsequent times. The total amount of credits awarded is capped at \$1 million.

Prepared by: Kalen Taylor