

HB 2133 -- RURAL PRIMARY CARE PHYSICIAN TAX CREDIT

SPONSOR: Morse

For all tax years beginning on or after January 1, 2023, a primary care physician, as defined in the bill, that practices and resides in a county in Missouri with fewer than 35,000 inhabitants will be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to \$15,000.

In no event will the total amount of a tax credit authorized under this bill exceed a taxpayer's income tax liability for the tax year for which such credit is claimed. No tax credit claimed under this section shall be carried forward to any subsequent tax year. The tax credit will not be assigned, transferred, sold, or conveyed.

This bill will automatically sunset six years after the effective date.

This bill is similar to HB 906 (2021).