
DIGEST

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LaBruzzo

HB No. 42

Abstract: Authorizes an income or corporation franchise tax credit for the purchase of computer equipment for use in medical offices located in medically underserved areas of the state.

Proposed law authorizes a credit against any La. income or corporation franchise taxes for the purchase of computer equipment by certified physicians possessing unrestricted licenses to practice medicine in this state for use in medical offices located in medically underserved areas of this state. The amount of the credit shall be limited to the actual amount of the costs for the purchase of such computer equipment or \$20,000, whichever is less.

Proposed law defines "computer equipment" as hard drives, printers, screens, or other hardware necessary for the operation of a computer system. Additionally, computer equipment shall mean computer programs designed to assist in billing, insurance filings, or the efficient operation of a medical office.

Proposed law defines a medically underserved area as the population of an urban or rural area designated by the Dept. of Health and Human Services as an area with a shortage of personal health services.

Effective for all taxable periods beginning on or after Jan. 1, 2008.

(Adds R.S. 47:6035)