

SENATE No. 1321

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act Relative to Increasing Access to Primary Care Physicians in the Commonwealth.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 6 of chapter 62 of the general laws, as appearing in the 2006 official
2 edition, as amended by chapter 63 of the acts of 2007, is hereby further amended by inserting,
3 after subsection (n) the following new subsection:-

4 (o) There shall be established a primary care physician tax credit under which a physician
5 in practice as a primary care physician in the commonwealth, who is also accepting medicaid
6 patients and commonwealth care patients, may be allowed an income tax credit.

7 The credit shall be equal to the percentage of total office visits filled by medicaid patients
8 multiplied by the taxable income generated through the primary care practice.

9 The credit shall not exceed 15 percent of income earned from the primary care practice.

10 SECTION 2. Chapter 63 of the general laws is hereby amended by inserting, after section
11 38T the following new section:-

12 Section 38U. There shall be established a primary care physician tax credit under which a
13 physician in practice as a primary care physician in the commonwealth, who is also accepting
14 medicaid patients and commonwealth care patients, may be allowed an income tax credit.

15 The credit shall be equal to the percentage of total office visits filled by medicaid patients
16 multiplied by the taxable income generated through the primary care practice.

17 The credit shall not exceed 15 percent of income earned from the primary care practice.