

**SENATE . . . . . No. 1796**

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The Commonwealth of Massachusetts

PRESENTED BY:

*James T. Welch*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act expanding availability of primary care services in underserved areas.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>James T. Welch</i>	<i>Hampden</i>	
<i>Bud L. Williams</i>	<i>11th Hampden</i>	<i>1/30/2019</i>

**SENATE . . . . . No. 1796**

By Mr. Welch, a petition (accompanied by bill, Senate, No. 1796) of James T. Welch and Bud L. Williams for legislation to expand availability of primary care services in underserved areas. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-First General Court  
(2019-2020)**

An Act expanding availability of primary care services in underserved areas.

*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. Chapter 111 of the General Laws is hereby amended by inserting after  
2 Section 25M, the following Section:-

3 (a) Section 25M1/2. There shall be established a Primary Care Provider Tax Credit  
4 Program and, subject to appropriation, a Primary Care Provider Health Insurance Subsidy  
5 Program to enhance recruitment and retention of primary care providers in underserved areas  
6 throughout the commonwealth for a period beginning January 1, 2021 and ending December 31,  
7 2026. The grant program shall be administered by the department; provided, that the department  
8 may contract with an organization to administer the grant program.

9 (b) The department shall administer the Primary Care Tax Credit Program, for the  
10 recruitment and retention of primary care providers in areas designated as underserved, in  
11 conjunction with the Department of Revenue pursuant to subsection u, of section 6, of chapter 62  
12 of the General Laws. The department in administering the program shall:

13 (1) adopt and utilize a methodology for identifying underserved areas of medical need,  
14 provided that medical need shall include physical, behavioral, and dental health services;

15 (2) adopt and utilize a methodology for determining the number and composition of  
16 practitioners necessary to meet primary care needs on an annual basis in identified areas of  
17 medical need;

18 (3) a process for identifying, awarding, and verifying qualified primary care provider tax  
19 credit applicants, provided however that eligible primary care providers shall, at a minimum,  
20 include physicians, nurse practitioners, physician assistants, licensed behavioral health providers,  
21 dentists, and other practitioners in the field of primary care as defined by the department;

22 (4) establish the annual amount of the tax credit to be awarded to each type of eligible  
23 primary care provider, provided however that the department shall not set an amount in excess of  
24 \$7,500 for physicians, and other practitioners deemed equivalently, in the field of primary care,  
25 and an amount not set in excess of \$5,000 for all other eligible primary care providers;

26 (5) establish minimum criteria that an eligible primary care provider must satisfy to claim  
27 the tax credit in a given year, including but not limited to the number of hours worked in a  
28 designated underserved areas, the severity of the particular medical needs addressed by a primary  
29 care provider in a particular underserved area, and any other criteria deemed appropriate by the  
30 department; and

31 (6) determine an amount by which to reduce the amount of the tax credit that an eligible  
32 primary care provider may be awarded, if such an eligible primary care provider is also  
33 participating in a student loan repayment program funded by the Commonwealth, provided that

34 the reduced tax credit amount shall not be less than 25 per cent of what that eligible provider  
35 would otherwise be awarded.”

36 The department may also award a one-time relocation tax credit of up to \$2,000 to  
37 eligible primary care providers who can provide proof of relocation from an overserved area, as  
38 determined by the department, to an underserved area; provided however that prior to offering  
39 such a credit, the department shall conduct a study to evaluate the efficacy of the credit in further  
40 address the primary care needs of identified underserved areas.

41 (c) Subject to appropriation The Primary Care Provider Health Insurance Subsidy  
42 Program shall make available to eligible primary care providers, as defined by the Department of  
43 Public Health, in a manner consistent with Section 6 of Chapter 62, a monthly subsidy amount to  
44 offset the expense of purchasing credible coverage as defined by Section 1, Chapter 111M. In  
45 establishing this program, the Department shall ensure that eligible providers receive a subsidy  
46 amount equal to, not less than, the monthly premium dollar value of the second-lowest cost silver  
47 plan premium as defined by 26 U.S.C. § 36B (b)(3)(B). Nothing shall prohibit the department  
48 from limiting the amount of subsidy paid to an eligible provider, where the premium amount  
49 owed by that eligible provider is less than the monthly premium dollar value of the second-  
50 lowest cost silver plan premium as defined by 26 U.S.C. § 36B (b)(3)(B).

51 SECTION 2. Section 6 of Chapter 62 of the General Laws is hereby amended by adding  
52 as follows:

53 “(u)(1) A taxpayer, who is authorized pursuant to the Primary Care Provider Tax Credit  
54 Program established by section 25M1/2 of chapter 111 , may be allowed a credit against the tax

55 liability imposed under this chapter in an amount determined by the department of public health  
56 pursuant, subsection b, of section 25M1/2 of chapter 111.

57 (2) Any taxpayer entitled to a credit under this section for any taxable year may, to the  
58 extent authorized pursuant to Primary Care Provider Tax Credit Program established by section  
59 25M of chapter 111, carry over and apply to its tax for any 1 or more of the next succeeding 3  
60 taxable years, the portion, as reduced from year to year, of those credits which exceed the tax for  
61 the taxable year.”