**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS ALLOWED FROM SOUTH CAROLINA TAXABLE INCOME OF INDIVIDUALS FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO ALLOW SUCH A DEDUCTION FOR SPECIFIED HEALTH CARE PROFESSIONALS PROVIDING SUCH SERVICES AT A FREE CLINIC, TO PROVIDE AN HOURLY RATE AT WHICH THE DEDUCTION IS EARNED SUBJECT TO AN OVERALL LIMIT OF ONE THOUSAND DOLLARS FOR EACH HEALTH CARE PROFESSIONAL IN A TAXABLE YEAR AND TO DEFINE “FREE CLINIC”.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑6‑1140 of the 1976 Code, as last amended by Act 134 of 2014, is further amended by adding an appropriately numbered new item at the end to read:

“( )(a) amounts as provided according to the following schedule for each hour of professional services performed by a health care professional in a free clinic in this State:

Provider Hourly Rate

physician licensed pursuant to

Article 1, Chapter 47, Title 40 fifty dollars

physician assistant licensed pursuant

to Article 7, Chapter 47, Title 40 and

advanced practice registered nurse as

as defined in Section 40‑33‑20(5) forty dollars

registered nurse licensed pursuant

to Chapter 33, Title 40 thirty dollars.

(b) The maximum deduction allowed an individual in a taxable year pursuant to subitem (a) of this item is one thousand dollars.

(c) For purposes of this item, a ‘free clinic’ is a health care facility operated by a nonprofit entity that:

(i) in providing health services, does not accept reimbursement from a third‑party payor, including reimbursement from any insurance policy or any health plan, except for a federal health benefits program, and does not impose charges on patients to whom service is provided or impose charges on patients according to their ability to pay;

(ii) may accept patients’ voluntary donations for health care service provision; and

(iii) is licensed or certified to provide health care services in accordance with applicable law.

(d) The Department of Revenue may prescribe forms and procedures as it determines necessary for the proper administration and application of this deduction.”

SECTION 2. This act takes effect upon approval by the Governor and applies for taxable years beginning after 2015.

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