

---

# A BILL FOR AN ACT

RELATING TO EMERGENCY PHYSICIANS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1       SECTION 1. Chapter 235, Hawaii Revised Statutes, is  
2       amended by adding a new section to part III to be appropriately  
3       designated and to read as follows:

4       "§235-     Emergency room physician tax credit. (a) There  
5       shall be allowed to each qualified taxpayer subject to the taxes  
6       imposed by this chapter, an emergency room physician tax credit  
7       that shall be applied to the qualified taxpayer's net income tax  
8       liability, if any, imposed by this chapter for the taxable year  
9       in which the credit is properly claimed.

10       (b) As used in this section, "qualified taxpayer" means a  
11       physician licensed under chapter 453 and who:

12       (1) Provides medical care in a state-approved hospital  
13       emergency room on an on-call basis;

14       (2) Has worked a minimum of five hundred and seventy-six  
15       on-call hours in the year for which the tax credit is  
16       claimed; and

17       (3) Does not owe the State delinquent taxes, penalties, or  
18       interest.



1        (c) The tax credit shall be in an amount equal to five per  
2 cent of the amount of medical malpractice insurance premium paid  
3 by the qualified taxpayer for the taxable year in which the  
4 credit is claimed.

5        (d) If the tax credit claimed by the qualified taxpayer  
6 under this section exceeds the qualified taxpayer's income tax  
7 liability, the excess of credit over liability shall be refunded  
8 to the qualified taxpayer; provided that the tax credit properly  
9 claimed by a qualified taxpayer who has no income tax liability  
10 shall be paid to the qualified taxpayer; and provided further  
11 that no refunds or payments on account of the tax credit allowed  
12 by this section shall be made for amounts less than \$1.

13        (e) The director of taxation shall prepare such forms as  
14 may be necessary to claim a credit under this section, may  
15 require proof of the claim for the tax credit, and may adopt  
16 rules pursuant to chapter 91 necessary to effectuate the  
17 purposes of this section.

18        (f) Claims for the tax credit under this section,  
19 including any amended claims, shall be filed on or before the  
20 end of the twelfth month following the taxable year for which  
21 the credit may be claimed."

22        SECTION 2. New statutory material is underscored.



1       SECTION 3. This Act, as of July 1, 2020, shall apply to  
2 taxable years beginning after December 31, 2009.



**Report Title:**

Emergency Room Physicians; Tax Credit

**Description:**

Provides a tax credit for physicians working in a state-approved hospital emergency room and who work a minimum of 576 on-call hours in such an emergency room setting. Effective July 1, 2020. (HB2095 HD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

