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## **TAX CREDIT: HEALTH CARE PROVIDERS**

### **Senate Bill 479 (Substitute H-4) Addendum to SFA analysis (9-23-98)**

**Sponsor: Sen. Walter H. North**  
**First Senate Committee: Health Policy and  
Senior Citizens**  
**Second Senate Committee: Finance**  
**House Committee: Health Policy**

## **ADDENDUM TO SENATE FISCAL AGENCY ANALYSIS OF SB 479 DATED 9-9-98:**

### ***HOUSE COMMITTEE ACTION:***

The House Health Policy Committee adopted a substitute for the bill, H-4, which would add physicians' assistants to the list of those health care professionals eligible to receive the tax credit. "Physician's assistant" would mean that term as defined under the Public Health Code. In addition, where the Senate-passed version specifies that physicians performing an abortion in other than a medical emergency would not qualify for the tax credit, the House committee version would also exclude a physician's assistant, nurse practitioner, and nurse midwife from eligibility if he or she performed an abortion except in a medical emergency. Further, the definition of "qualified taxpayer" was amended to clarify that any physician, physician's assistant, nurse practitioner, or nurse midwife meeting the other conditions of a qualified taxpayer would qualify for the tax credit if 50 percent of his or her practice consisted of patients with Medicaid coverage regardless of the source of payment for the service provided.

### ***POSITIONS:***

The Michigan Osteopathic Association submitted testimony in support of the bill. (9-22-98)

The Michigan Health & Hospital Association submitted testimony in support of the bill. (9-22-98)

The Michigan Section - American College of Obstetricians and Gynecologists submitted testimony supporting the concept of the bill, but opposing the exclusion from the tax credit of those obstetrician-gynecologists performing abortions. (9-21-98)

The National Association of Social Workers submitted testimony in opposition to the bill. (9-22-98)

The National Organization for Women -- Michigan Conference submitted testimony in opposition to the bill. (9-22-98)

Planned Parenthood Affiliates of Michigan submitted testimony in opposition to the bill.  
(9-22-98)

The American Civil Liberties Union of Michigan submitted testimony in opposition to the bill.  
(9-22-98)

Analyst: S. Stutzky

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.