

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

# A Bill

HOUSE BILL 1397

5 By: Representative Branscum  
6

## For An Act To Be Entitled

8 AN ACT TO CREATE AN INCOME TAX EXEMPTION FOR  
9 INCENTIVES RECEIVED UNDER THE COMMUNITY MATCH RURAL  
10 PHYSICIAN RECRUITMENT PROGRAM; AND FOR OTHER  
11 PURPOSES.  
12  
13

## Subtitle

14 TO CREATE AN INCOME TAX EXEMPTION FOR  
15 INCENTIVES RECEIVED UNDER THE COMMUNITY  
16 MATCH RURAL PHYSICIAN RECRUITMENT  
17 PROGRAM.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 3, is  
24 amended to add an additional section to read as follows:

25 26-51-314. Community Match Rural Physician Recruitment Program  
26 Incentives.

27 There is allowed an exemption from the income tax imposed by the Income  
28 Tax Act of 1929, § 26-51-101 et seq., for a community match income incentive  
29 received by a taxpayer under the Community Match Rural Physician Recruitment  
30 Program, § 6-81-701 et seq.  
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32 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax  
33 years beginning on or after January 1, 2015.  
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