

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

INTERIM STUDY PROPOSAL 2007-109

State of Arkansas

As Engrossed: H3/28/07

86th General Assembly

A Bill

Regular Session, 2007

HOUSE BILL 2791

By: Representative Wills

Referred to

Public Health, Welfare And Labor Committee- House

by the House of Representatives

on 03/29/2007

For An Act To Be Entitled

AN ACT TO EXPAND AND IMPROVE HEALTH CARE IN
ARKANSAS; AND FOR OTHER PURPOSES.

Subtitle

AN ACT TO EXPAND AND IMPROVE HEALTH CARE
IN ARKANSAS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Legislative findings.

It is the intent of the General Assembly to expand the access and quality of medical care to the citizens of the State of Arkansas. Arkansas is reported to have a very low quality of medical care and ranks forty-sixth out of fifty (50) states in terms of overall health throughout the United States. There are many reasons for the low quality of medical care in Arkansas, but one (1) prevalent issue is that there is a large number of uninsured citizens throughout the state that delay their healthcare needs due to the cost or the lack of insurance coverage. This dilemma has created a significant healthcare crisis in this state with many citizens delaying healthcare needs because of the lack of insurance coverage. Emergency rooms are functioning as primary care centers rather than centers for acute emergency care. There are many reasons for the limited access to healthcare.

1 but one (1) of the significant burdens has been the cost cutbacks to the
2 providers. The decreased reimbursement rates to the providers of the state
3 have resulted in the providers' inability to provide adequate access to
4 medical care for the citizens of Arkansas. In addition, the cost of delivery
5 of the healthcare business has continued to increase the burden on the
6 healthcare providers as costs for personnel, malpractice insurance, and other
7 healthcare-related business expenses continue to rise. This has resulted in
8 a significant decrease in enrollment applications for medical care provider
9 training programs, and fewer healthcare providers are choosing rural areas
10 because of the lack of insurance coverage. Currently, healthcare providers
11 have no provisions available to offset the losses associated with nonpaid
12 care delivered and the significantly lower reimbursement rates that are below
13 the cost of delivery of certain medical services. Therefore, the actual
14 providers that are delivering the care to our citizens are being asked to
15 carry the largest burden for our state and are the most affected physically
16 and financially by our healthcare crisis.

17
18 SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended
19 to add an additional section to read as follows:

20 26-51-513. Healthcare provider credit.

21 (a) As used in this section, "healthcare provider" means a physician,
22 dentist, podiatrist, optometrist, physical therapist, or occupational
23 therapist.

24 (b) In addition to any income tax credit for which a taxpayer
25 qualifies for under this subchapter, the taxpayer is allowed an income tax
26 credit in an amount as determined in subsection (c) of this section against
27 the income tax imposed by the Income Tax Act of 1929, § 26-51-101 et seq., if
28 the taxpayer is a healthcare provider that provided healthcare services for
29 which the healthcare provider:

30 (1) Never received compensation; and

31 (2) Made substantial and continuing efforts to collect the debt
32 for those healthcare services.

33 (c) The amount of the income tax credit allowed under subsection (b)
34 of this section is equal to ten percent (10%) of the cost of the healthcare
35 services provided by the healthcare provider as provided in subsection (b) of
36 this section, excluding any interest or late fees.

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