

Effective 1/1/2017

58-1-111 Tax credit certificate -- Psychiatrists and psychiatric mental health nurse practitioners -- Underserved populations.

(1) As used in this section:

- (a) "Average of 30 hours or more per week" means that the quotient calculated when dividing the claimant's total hours providing licensed services in the state during the taxable year by the number of weeks in which the claimant is licensed in the state during the taxable year is greater than or equal to 30.
- (b) "Licensed services" means the provision of behavioral health treatment in the state and within the scope of practice of a psychiatrist, a psychiatric mental health nurse practitioner, or a volunteer health practitioner.
- (c) "Psychiatric mental health nurse practitioner" means an individual who:
 - (i) is licensed under Chapter 31b, Nurse Practice Act, for the practice of advanced practice registered nursing as that term is defined in Section 58-31b-102; and
 - (ii) holds a certification recognized by the American Nurses Credentialing Center of the American Association of Colleges of Nursing as a psychiatric mental health nurse practitioner.
- (d) "Psychiatrist" means an individual who:
 - (i) is licensed as a physician under:
 - (A) Chapter 67, Utah Medical Practice Act;
 - (B) Chapter 67b, Interstate Medical Licensure Compact; or
 - (C) Chapter 68, Utah Osteopathic Medical Practice Act; and
 - (ii) is board eligible for a psychiatry specialization recognized by the American Board of Medical Specialists or the American Osteopathic Association's Bureau of Osteopathic Specialists.
- (e) "Underserved population" means:
 - (i) an individual located in a county of the third, fourth, fifth, or sixth class, as designated in Section 17-50-501; or
 - (ii) a Native American Indian.
- (f) "Volunteer retired psychiatrist" means an individual:
 - (i) described in Subsection (1)(d) who, during the calendar year, did not receive payment for providing licensed services; or
 - (ii)
 - (A) licensed under Chapter 81, Retired Volunteer Health Practitioner Act; and
 - (B) previously or currently board certified in psychiatry.

- (2)
- (a) An individual who seeks to obtain a state income tax credit under Subsections 59-10-1111(2) through (4) shall file an application with the division with respect to each taxable year in which the individual seeks a state income tax credit.
 - (b) An individual may qualify for a tax credit certificate under this section for no more than 10 taxable years for each tax credit.
- (3) The application for a tax credit certificate under Subsection 59-10-1111(2) shall require the individual to provide the following to the division:
- (a) the date on which the individual obtained a license and the specialization described in Subsection (1)(c)(ii) or (d)(ii);
 - (b)
 - (i) an attestation that the individual was licensed on or after January 1, 2017, to provide licensed services; or

- (ii) if the individual was licensed to provide licensed services prior to January 1, 2017, an attestation:
 - (A) that the individual did not provide licensed services for the two calendar years before the date the individual initially applied for the income tax credit under this subsection; and
 - (B) the date on which the individual resumed providing licensed services in the state; and
- (c) other information as required by the division by administrative rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (4) An application for a tax credit certificate under Subsection 59-10-1111(3) shall require the individual to attest to the division:
 - (a) that the individual averaged 30 or more hours per week during the taxable year providing licensed services;
 - (b) that the individual devoted 25% or more of the individual's total hours of licensed services in the taxable year to an underserved population;
 - (c) the type of underserved population for which the individual provided services during the taxable year; and
 - (d) other information as required by the division by administrative rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (5) An application for a tax credit certificate under Subsection 59-10-1111(4) shall require the individual to attest to the division:
 - (a) whether the individual is licensed under Subsection (1)(f)(i) or (ii);
 - (b) that the individual did not receive payment during the calendar year for providing licensed services;
 - (c) that during the calendar year, the individual provided at least 300 hours of licensed services to an underserved population, the homeless population, or veterans without receiving payment for providing the licensed services;
 - (d) a description of the type of population described in Subsection (5)(c) for which the individual provided licensed services; and
 - (e) other information as required by the division by administrative rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (6)
 - (a) The division shall issue a tax credit certificate in accordance with this subsection.
 - (b) The tax credit certificate may state that an individual is entitled to:
 - (i) a tax credit under Subsection 59-10-1111(2) if the individual meets the requirements of Subsection (3);
 - (ii) a tax credit under Subsection 59-10-1111(3) if the individual meets the requirements of Subsection (4);
 - (iii) a tax credit under Subsection 59-10-1111(4) if the individual meets the requirements of Subsection (5); or
 - (iv) a tax credit under Subsections 59-10-1111(2) and (3) if the individual meets the requirements of Subsections (3) and (4).
- (7)
 - (a) The division may issue a tax credit certificate to an individual under Subsection 59-10-1111(2) for no more than 10 taxable years after the date on which the individual resumed services under Subsection (3)(b)(ii).
 - (b) The division may issue a tax credit certificate to an individual under Subsections 59-10-1111(3) and (4) for no more than 10 taxable years.
- (8) The division shall provide a copy of a tax credit certificate issued under this section to the individual and the State Tax Commission.

Enacted by Chapter 407, 2016 General Session