

57 (C) Chapter 68, Utah Osteopathic Medical Practice Act; and  
 58 (ii) is board eligible for a psychiatry specialization recognized by the American Board  
 59 of Medical Specialists or the American Osteopathic Association's Bureau of Osteopathic  
 60 Specialists.

61 (e) "Underserved population" means:

62 (i) an individual located in a county of the third, fourth, fifth, or sixth class, as  
 63 designated in Section 17-50-501; or

64 (ii) a Native American Indian.

65 (f) "Volunteer retired psychiatrist" means an individual:

66 (i) described in Subsection (1)(d) who, during the calendar year, did not receive  
 67 payment for providing licensed services; or

68 (ii) (A) licensed under Chapter 81, Retired Volunteer Health Practitioner Act; and

69 (B) previously or currently board certified in psychiatry.

70 (2) (a) An individual who seeks to obtain a state income tax credit under Subsections  
 71 59-10-1111(2) through (4) shall file an application with the division with respect to each  
 72 taxable year in which the individual seeks a state income tax credit.

73 (b) An individual may qualify for a tax credit certificate under this section for no more  
 74 than 10 taxable years for each tax credit.

75 (3) The application for a tax credit certificate under Subsection 59-10-1111(2) shall  
 76 require the individual to provide the following to the division:

77 (a) the date on which the individual obtained a license and the specialization described  
 78 in Subsection (1)(c)(ii) or (d)(ii);

79 (b) ~~H~~→ (i) an attestation that the individual was licensed on or after January 1, 2017 to  
 79a provide licensed services; or

79b (ii) ~~H~~← if the individual was licensed to provide licensed services prior to January 1, 2017,  
 80 an attestation:

81 ~~H~~→ [(ii)] A ~~H~~← that the individual did not provide licensed services for the two calendar  
 81a years

82 before the date the individual initially applied for the income tax credit under this subsection;

83 and

84 ~~H~~→ [(iii)] B ~~H~~← the date on which the individual resumed providing licensed services  
 84a in the state;

85 and

86 (c) other information as required by the division by administrative rule adopted in  
 87 accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

150 (4) A claimant who is a volunteer retired psychiatrist and who submits a tax credit  
151 certificate under Subsection 58-1-111(5) may claim a refundable tax credit:

152 (a) as provided in this section; and

153 (b) in the amount of \$10,000.

154 (5) A claimant may claim a tax credit under Subsections (2) through (4) for no more  
155 than 10 taxable years for each tax credit.

156 (6) (a) In accordance with any rules prescribed by the commission under Subsection  
157 (6)(b), the commission shall make a refund to a claimant who claims a tax credit under this  
158 section if the amount of the tax credit exceeds the claimant's tax liability for the taxable year.

159 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
160 commission may make rules providing procedures for making a refund to a claimant as  
161 required by Subsection (6)(a).

162 Section 3. **Effective date.**

163 This bill takes effect ~~Ĥ~~→ [on] for a taxable year beginning on or after ←Ĥ January 1,  
163a 2017.