

HB 1030 -- Tax Credit for Donations to Charities for Medical Services

Sponsor: Burlison

Beginning January 1, 2014, this bill authorizes a tax credit for 50% of the amount of a donation to a charity that has designated health care professionals who provide medical services to qualified patients who pay for medical services without using insurance, Medicare, or Medicaid. The Department of Revenue will issue a tax credit certificate to a donor once the charity provides the necessary information to the department. The cumulative amount of tax credits that can be claimed by all donors cannot exceed \$50 million annually. The tax credit can be carried forward for three years or sold.

The bill allows a health care professional to contract with a patient regarding the limited liability of the health care professional when the patient pays for the medical services without using insurance, Medicare, or Medicaid. The recovery limits for punitive damages under Section 510.265, RSMo, noneconomic damages under Section 538.210, and all other statutory limits for the recovery of noneconomic damages for wrongful death, medical malpractice, and improper health care actions must not apply to the contract.

The provisions of the bill relating to the tax credit will expire December 31 six years from the effective date.