

## STATEMENT OF PURPOSE

### RS25807

This legislation provides an income tax credit for charitable contributions made to Idaho-based medical residency placement organizations, accredited by the Accreditation Council for Graduate Medical Education or the American Osteopathic Organization. Residency placement programs are essential to the final stages of M.D. and D.O. educational processes, and residency placement programs enhance programs like WWAMI by encouraging doctors to stay in the state of Idaho.

### FISCAL NOTE

The estimated General Fund revenue impact is \$25,000 per year.

**Contact:**

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).