

ASSEMBLY, No. 2755

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED FEBRUARY 13, 2020

Sponsored by:

Assemblywoman AURA K. DUNN

District 25 (Morris and Somerset)

SYNOPSIS

Provides gross income tax credit for value of certain voluntarily provided treatment of opioid use disorder and immunity from civil liability for such treatment.

CURRENT VERSION OF TEXT

As introduced.



1 **AN ACT** providing a gross income tax credit for value of certain
2 voluntarily provided treatment of opioid use disorder and
3 immunity from civil liability for such treatment, supplementing
4 chapter 4 of Title 54A and Title 2A of the New Jersey Statutes.

5
6 **BE IT ENACTED** *by the Senate and General Assembly of the State*
7 *of New Jersey:*

8
9 1. a. A physician, physician assistant, or advanced practice
10 nurse, qualified under the federal “Drug Addiction Treatment Act of
11 2000” to prescribe narcotic controlled substances for narcotic
12 dependence, shall be allowed a credit against the tax otherwise due
13 pursuant to the “New Jersey Gross Income Tax Act,” N.J.S.54A:1-1
14 et seq. for each hour of voluntary treatment of opioid use disorder
15 in this State. Physicians shall be allowed a credit of \$175 for each
16 hour of voluntary treatment and a physician assistant or an
17 advanced practice nurse shall be allowed a credit of \$115 for each
18 hour of voluntary treatment. The credit allowed under this section
19 shall not exceed \$5,000 in the taxable year.

20 As used in this section:

21 “Advanced practice nurse” means a person certified pursuant to
22 P.L.1991, c.377 (C.45:11-45 et seq.).

23 “Opioid use disorder” means the same as the term is defined by
24 the American Psychiatric Association in the Diagnostic and
25 Statistical Manual of Mental Disorders, Fifth Edition and any
26 subsequent editions.

27 “Physician” means a person licensed pursuant to chapter 9 of
28 Title 45 of the Revised Statutes to practice medicine in this State.

29 “Physician assistant” means a person licensed pursuant to
30 P.L.1991, c.378 (C.45:9-27.10 et seq.)

31 “Treatment” means services or activities carried out for the
32 purpose of diagnosis, prevention, or treatment of opioid use
33 disorder.

34 “Voluntary” means treatment provided without compensation
35 and without the expectation of compensation at a facility licensed or
36 approved by the Department of Health that provides treatment for
37 opioid use disorder.

38 b. The amount of the credit allowed pursuant to this section
39 shall not reduce the tax liability otherwise due for the taxable year
40 to an amount less than zero.

41 c. The order of priority of the application of the credit allowed
42 pursuant to this section, and any other credits allowed against the
43 tax imposed pursuant to “New Jersey Gross Income Tax Act,”
44 N.J.S.54A:1-1 et seq., for a taxable year shall be as prescribed by
45 the Director of the Division of Taxation.

46 d. In the case of married individuals filing jointly, each
47 individual shall be permitted to claim the credit pursuant to this
48 section in the taxable year if that individual is eligible for the credit.

1 e. The director shall promulgate procedures and forms by
2 which an individual may certify that the individual qualifies for the
3 credit allowed pursuant to this section.

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5 2. a. A physician, physician assistant, or advanced practice
6 nurse, qualified under the federal “Drug Addiction Treatment Act of
7 2000” to prescribe narcotic controlled substances for narcotic
8 dependence, shall be immune from civil liability for any personal
9 injury or wrongful death to a patient that is a result of any act or
10 omission in the course of providing voluntary treatment of opioid
11 use disorder.

12 As used in this section:

13 “Advanced practice nurse” means a person certified pursuant to
14 P.L.1991, c.377 (C.45:11-45 et seq.).

15 “Opioid use disorder” means the same as the term is defined by
16 the American Psychiatric Association in the Diagnostic and
17 Statistical Manual of Mental Disorders, Fifth Edition and any
18 subsequent editions.

19 “Physician” means a person licensed pursuant to chapter 9 of
20 Title 45 of the Revised Statutes to practice medicine in this State.

21 “Physician assistant” means a person licensed pursuant to
22 P.L.1991, c.378 (C.45:9-27.10 et seq.).

23 “Treatment” means services or activities carried out for the
24 purpose of diagnosis, prevention, or treatment of opioid use
25 disorder.

26 “Voluntary” means treatment provided without compensation
27 and without the expectation of compensation at a facility licensed or
28 approved by the Department of Health that provides treatment for
29 opioid use disorder.

30 b. The immunity provided by this section shall only be granted
31 if the treatment was reasonably provided in good faith, the
32 treatment was within the scope of the physician’s, physician
33 assistant’s, or advanced practice nurse’s practice and qualifications,
34 and the act or omission was not the result of the physician’s,
35 physician assistant’s, or advanced practice nurse’s gross negligence
36 or willful or wanton misconduct.

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38 3. The Director of the Division of Taxation in the Department
39 of the Treasury shall adopt, pursuant to the “Administrative
40 Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.), and
41 immediately upon filing with the Office of Administrative Law,
42 rules and regulations necessary to effectuate the purposes of P.L. ,
43 c. (C.) (pending before the Legislature as this bill), which
44 shall be effective for a period not to exceed 360 days following
45 enactment of P.L. , c. (C.) (pending before the Legislature as
46 this bill) and may thereafter be amended, adopted, or readopted by
47 the director in accordance with the requirements of P.L.1968, c.410.

1 4. This act shall take effect immediately and apply to taxable
2 years beginning on or after January 1, 2019.

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STATEMENT

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7 This bill provides a gross income tax credit to physicians,
8 physician assistant's, and advanced practice nurses, qualified under
9 the federal "Drug Addiction Treatment Act of 2000" to prescribe
10 narcotic controlled substances for narcotic dependence, who
11 voluntarily provide treatment of opioid use disorder at treatment
12 facilities in the State.

13 The tax incentive provided by the bill encourages qualified
14 physicians and advanced practice nurses to volunteer at opioid use
15 disorder treatment facilities. Those who volunteer to provide
16 treatment will be allowed to obtain a tax credit for each hour of
17 treatment. Physicians are allowed a credit of \$175 per hour of
18 voluntary treatment and physician assistant's and advanced practice
19 nurses are allowed a credit of \$115 per hour of voluntary treatment.
20 The credit has a \$5,000 cap for the taxable year. The Director of
21 the Division of Taxation will issue forms for physicians, physician
22 assistants, and advanced practice nurses to certify that they qualify
23 for the credit.

24 Physicians, physician assistants, and advance practiced nurses
25 will also be immune from civil liability for such voluntary treatment
26 as long as the treatment was not grossly or intentionally misguided.