



2023 ASSEMBLY BILL 255

May 8, 2023 - Introduced by Representatives DALLMAN, TRANEL, BRANDTJEN, EDMING, GREEN, GUNDRUM, MURPHY, MURSAU, NOVAK, O'CONNOR, OLDENBURG, PENTERMAN and SWEARINGEN, cosponsored by Senators STAFSHOLT and NASS. Referred to Committee on Rural Development.

1 **AN ACT to create** 39.387 and 71.05 (6) (b) 58. of the statutes; **relating to:** creating
2 a rural pharmacy practice grant program administered by the Higher
3 Educational Aids Board, exempting from taxation amounts received from such
4 a grant program, and granting rule-making authority.

Analysis by the Legislative Reference Bureau

This bill establishes a rural pharmacy practice grant program administered by the Higher Educational Aids Board to encourage pharmacists to engage in the practice of pharmacy in medically underserved areas in this state. To be eligible for the program, a pharmacist must engage in the practice of pharmacy in a medically underserved area in this state and commit to do so for at least three years after graduation from a school of pharmacy. For purposes of the bill, a “medically underserved area” is an area designated as such by the secretary of the federal Department of Health and Human Services. Under the program, an eligible pharmacist may be provided up to \$30,000 per year in financial assistance for up to three years. However, HEAB may provide financial assistance to no more than 10 pharmacists per year. A student enrolled in a school of pharmacy may apply to the program prior to becoming a licensed pharmacist. Financial assistance to a pharmacist participating in the program is provided after the pharmacist’s year of pharmacy practice in a medically underserved area in this state.

Under the bill, any amount of financial assistance that a pharmacist receives under the program is exempt from taxation.

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Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 39.387 of the statutes is created to read:

2 **39.387 Rural pharmacy practice grant program. (1) DEFINITIONS.** In this
3 section:

4 (a) “Grant program” means the rural pharmacy practice grant program under
5 this section.

6 (b) “Medically underserved area” means a medically underserved area
7 designated by the federal secretary of health and human services as provided in 42
8 CFR 51c.102 (e).

9 (c) “Pharmacist” means a person licensed by the pharmacy examining board
10 under s. 450.03 or 450.05.

11 (d) “Practice of pharmacy” has the meaning given in s. 450.01 (16).

12 (e) “School of pharmacy” has the meaning given in s. 255.35 (1m) (g).

13 **(2) ESTABLISHMENT OF PROGRAM.** There is established, to be administered by the
14 board, a rural pharmacy practice grant program to encourage pharmacists to engage
15 in the practice of pharmacy in medically underserved areas in this state by providing
16 grants of financial assistance to those pharmacists as provided in sub. (4).

17 **(3) ELIGIBILITY.** A pharmacist is eligible for financial assistance as provided
18 under sub. (4) if the pharmacist meets all of the following requirements:

19 (a) He or she engages in the practice of pharmacy in a medically underserved
20 area in this state.

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1 (b) He or she commits to engage in the practice of pharmacy in a medically
2 underserved area in this state for at least 3 of the first 5 years after graduation from
3 a school of pharmacy.

4 (c) He or she does not appear on the statewide support lien docket under s.
5 49.854 (2) (b), unless the pharmacist provides to the board a payment agreement that
6 has been approved by the county child support agency under s. 59.53 (5) and that is
7 consistent with rules promulgated under s. 49.858 (2) (a).

8 **(4) FINANCIAL ASSISTANCE.** (a) 1. The board shall grant financial assistance to
9 pharmacists who meet the eligibility requirements specified in sub. (3), who apply
10 for participation in the grant program as provided in par. (b), and who submit claims
11 for that financial assistance as provided in par. (c).

12 2. The board may grant financial assistance under the grant program to no
13 more than 10 pharmacists in a fiscal year. If more than 10 pharmacists apply for
14 participation in the grant program in a fiscal year, the board shall consider the order
15 in which those applications are received and the need for pharmacists in the
16 medically underserved area for which the application is made in selecting
17 participants in the grant program.

18 3. A pharmacist may not receive financial assistance under the grant program
19 in more than 3 fiscal years and may not receive more than \$30,000 in any fiscal year.

20 (b) A pharmacist or student enrolled in a school of pharmacy may apply for
21 participation in the grant program by submitting an application to the board in a
22 form prescribed by the board. The application shall include such information as the
23 board may require to establish that the pharmacist or student meets or will meet the
24 eligibility requirements specified in sub. (3) for participation in the grant program
25 and any other information the board may require by rule promulgated under sub. (5).

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1 (c) After each year in which a pharmacist participating in the grant program
2 engages in the practice of pharmacy in a medically underserved area in this state,
3 the pharmacist may submit to the board a claim for financial assistance. The claim
4 shall include the signature of the pharmacist and of a representative of the pharmacy
5 in which the pharmacist is employed or otherwise affiliated certifying that, during
6 the period for which financial assistance is claimed, the pharmacist engaged in the
7 practice of pharmacy in a medically underserved area in this state and such other
8 information as the board may require by rule promulgated under sub. (5) to verify
9 the pharmacist's eligibility for financial assistance.

10 (d) If the board determines that a pharmacist who submits a claim for financial
11 assistance under par. (c) is eligible to receive that assistance, the board shall provide
12 that assistance, subject to funding amounts available.

13 **(5) RULES.** The board shall promulgate rules to implement and administer this
14 section, including rules specifying all of the following:

15 (a) The information a pharmacist or student enrolled in a school of pharmacy
16 must include in an application for participation in the grant program under sub. (4)

17 (b).

18 (b) The information a pharmacist must include in a claim for financial
19 assistance under sub. (4) (c).

20 **SECTION 2.** 71.05 (6) (b) 58. of the statutes is created to read:

21 71.05 **(6)** (b) 58. For taxable years beginning after December 31, 2022, any
22 amount received by a pharmacist, in the taxable year to which the subtraction
23 relates, from the rural pharmacy practice grant program under s. 39.387.

24 **SECTION 3. Initial applicability.**

