AN ACT to amend the public health law and the real property tax law, in relation to authorizing real property taxing jurisdictions to grant a tax exemption for a primary residence purchased by a physician in a physician shortage area

This measure would provide a partial tax exemption for real property purchased by a physician for use as a primary residence when the physician works in and the property is located in a physician shortage area designated by the Commissioner of Health. The Medical Society of the State of New York supports this legislation.

New York State has a severe maldistribution of physicians, and shortages of primary care and many specialties exist in many geographic regions of the state. The average age of physicians in New York State is 52, with almost 30% being over age 60. Many areas of the state have seen continuing declines in their physician supply over the past decade and the shortages are only expected to increase with the advent of the Affordable Care Act and the significant influx of newly-insured people expected to seek medical care.

The Doctors Across New York program, which repays a portion of student loans and/or provides some funding for start-up costs for physicians who commit to working in a medically underserved area of New York State has been of significant help in encouraging physicians to practice in these areas, however, the funding is not sufficient to accommodate enough physicians who would commit to practicing in underserved areas to solve the shortage problem. This legislation would incentivize more physicians to open practices in areas of the state that most need physicians to care for their residents.

For these reasons, the Medical Society of the State of New York supports this legislation and urges that it be enacted.

Respectfully submitted,

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