ENROLLED

2017 Regular Session

HOUSE BILL NO. 427

BY REPRESENTATIVE DUSTIN MILLER

AN ACT

To amend and reenact R.S. 47:297(H)(2)(a), (b), and (c) and (3) and to enact R.S. 47:297(H)(4) through (7), relative to income tax credits for certain healthcare professionals; to provide for the income tax credit for certain medical professionals in medically underserved areas; to provide for eligibility; to provide for the administration of the credit; to authorize the promulgation of rules and regulations; to limit the annual amount of the tax credits certified and granted; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:297(H)(2)(a), (b), and (c) and (3) are hereby amended and reenacted and R.S. 47:297(H)(4) through (7) are hereby enacted to read as follows:

§297. Reduction to tax due

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H.

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(2) The taxpayer shall:

(a) Be a certified medical doctor (M.D.) primary care health professional who is a physician possessing an unrestricted license from this state to practice medicine, or be a dentist licensed by this state to practice dentistry, or a primary care nurse practitioner who is licensed by this state.

(b) If a certified medical doctor, physician or nurse practitioner, establish and maintain, after July 1, 1991, the primary office of his practice within twenty miles...
of a community hospital not owned predominantly by other physicians, and both the
office and the hospital shall be located more than twenty miles from the nearest
incorporated city with a population in excess of thirty thousand persons, provided
that the medical doctor shall have relocated from outside of the service area of the
community hospital an area which is both:

(i) A primary care high needs geographic health professional shortage area
(HPSA) as designated by the U.S. Department of Health and Human Services’ Health
Resources and Services Administration’s Bureau of Health Workforce, Division of
Policy and Shortage Designation (DPSD) as per Section 332 of the Public Health
Service Act.

(ii) A rural area as defined in rules promulgated by the Louisiana
Department of Health.

(c) If a dentist, establish and maintain, after July 1, 2002, the primary office
of his practice within a parish or other geographic area in the state an area which is
designated as a Dental Health Professional Shortage Area (HPSA) by the U.S.
Department of Health and Human Services’ Bureau of Primary Health Care Health
Resources and Services Administration’s Bureau of Health Workforce, Division of
Policy and Shortage Designation (DPSD) (DPSD) as per Section 332 of the Public
Health Service Act and a rural area as defined in rules promulgated by the Louisiana
Department of Health. Subject to the limits of Paragraph (3) of this Subsection, the
provisions of this Subsection will continue to be available to the dentist if the Dental
HPSA designation is withdrawn after the practice is established at that location.

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(3) The provisions of this Subsection shall be available to a physician, primary care nurse practitioner, or dentist for only one relocation and only for a
maximum of five years. In the event that the physician, primary care nurse
practitioner, or dentist ceases to comply with these provisions within the three-year
period, all taxes reduced hereunder shall be subject to recapture pursuant to rules
promulgated by the department.
(4) The Louisiana Department of Health shall be responsible for receiving and evaluating applications for the credit and certifying the qualifications and eligibility of taxpayers for the credit. The tax credit shall be earned when the taxpayer's eligibility is certified by the Louisiana Department of Health. However, in the event the taxpayer does not maintain the requirements of this Section any amounts certified are subject to disallowance or recapture. No taxpayer shall receive the credit provided pursuant to this Subsection for more than five years. The Department of Revenue, in consultation with the Louisiana Department of Health, shall promulgate rules and regulations in accordance with the Administrative Procedure Act as are necessary for the performance of these functions in keeping with the purpose for which the credit is enacted. The rules shall include provisions for an application process through which the Louisiana Department of Health may certify the eligibility of a primary care health professional for receipt of the tax credit and the qualification of a primary care health professional to claim the credit against state tax liability.

(5) The total amount of tax credits certified by the Louisiana Department of Health and granted by the Department of Revenue in any calendar year shall not exceed one million five hundred thousand dollars. The rules and regulations promulgated pursuant to the provisions of this Section shall establish the method of allocating available tax credits to primary care health professionals including but not limited to a first-come, first-served system, reservation of tax credits for a specific time period, or other method which the departments may find beneficial.

(6) The provisions of this Subsection shall be subject to a review by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. Such review may include an evaluation of the increase or decrease in primary care health professionals who meet the qualifications of this Subsection.

(7) No credit shall be certified pursuant to the provisions of this Subsection for applications received by the Louisiana Department of Health on or after January 1, 2021.

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CODING: Words in struck through type are deletions from existing law; words underscored are additions.
Section 2. This Act shall become effective on January 1, 2018.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ____________________