

2019 Regular Session

SENATE BILL NO. 59

BY SENATOR LONG

TAX/INCOME/PERSONAL. Adds physician assistants to persons eligible for reduction to their individual income tax. (8/1/19)

1 AN ACT

2 To amend and reenact R.S. 47:297(H)(2)(a) and (b) and (3), relative to individual income
3 tax; to provide for an income tax credit for physician assistants; to provide for an
4 effective date and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

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

8 §297. Reduction to tax due

9 * * *

10 H.(1) * * *

11 (2) The taxpayer shall:

12 (a) Be a certified medical primary care health professional who is a physician
13 possessing an unrestricted license from this state to practice medicine, **a primary**
14 **care physician assistant licensed by this state**, a dentist licensed by this state to
15 practice dentistry, or a primary care nurse practitioner who is licensed by this state.

16 (b) If a medical physician or nurse practitioner, establish and maintain, after
17 July 1, 1991, **or a physician assistant establish and maintain after July 1, 2019,**

1 the primary office of his practice within an area ~~which~~ that is both:

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

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

9 * * *

10 (3) The provisions of this Subsection shall be available to a physician,
11 primary care nurse practitioner, **primary care physician assistant**, or dentist for
12 only one relocation and only for a maximum of five years. In the event that the
13 physician, primary care nurse practitioner, **primary care physician assistant**, or
14 dentist ceases to comply with these provisions within the three-year period, all taxes
15 reduced hereunder shall be subject to recapture pursuant to rules promulgated by the
16 department.

17 * * *

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by James Benton.

DIGEST

SB 59 Engrossed

2019 Regular Session

Long

Present law allows a credit against individual income tax for physicians, dentists, and primary care nurse practitioners who establish and maintain their primary office in a primary care high needs geographic health professional shortage area that is in a rural area.

Present law provides that primary care high needs geographic health professional shortage areas are designated by the U.S. Dept. of Health and Human Services.

Present law provides that "rural area" shall be defined in rules promulgated by the Dept. of Health.

Proposed law retains present law but adds primary care physician assistants licensed by the state to the group of medical professional eligible to receive the individual income tax credit.

Effective August 1, 2019.

(Amends R.S. 47:297(H)(2)(a) and (b) and (3))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal
Affairs to the original bill

1. Makes technical corrections