

SENATE BILL NO. 59

BY SENATOR LONG

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§297. Reduction to tax due

\* \* \*

H.(1) \* \* \*

(2) The taxpayer shall:

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

(b) If a medical physician or nurse practitioner, establish and maintain, after July 1, 1991, **or, if a physician assistant or optometrist, establish and maintain after July 1, 2019**, the primary office of his practice within an area ~~which~~ **that** 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.

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

3 \* \* \*

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

11 \* \* \*

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_