HLS 19RS-436 ENGROSSED

2019 Regular Session

HOUSE BILL NO. 280

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BY REPRESENTATIVE MCFARLAND AND SENATOR LONG

TAX CREDITS: Authorizes an income tax credit for certain primary care physician assistants

AN ACT

2 To amend and reenact R.S. 47:297(H)(2)(a), (d), and (e) and (3) and to enact R.S. 47:297 3 (H)(2)(f), relative to the individual income tax; to authorize an income tax credit for 4 certain physician assistants; to provide for the amount of the credit; to provide for 5 certain requirements; to provide for an effective date; and to provide for related 6 matters. 7 Be it enacted by the Legislature of Louisiana: 8 Section 1. R.S. 47:297(H)(2)(a), (d), and (e) and (3) are hereby amended and 9 reenacted and R.S. 47:297 (H)(2)(f) is hereby enacted to read as follows: §297. Reduction to tax due 10 11 12 Н. 13 14 (2) The taxpayer shall: 15 (a) Be a certified medical primary care health professional who is a 16 physician possessing an unrestricted license from this state to practice medicine, a 17 dentist licensed by this state to practice dentistry, or a primary care nurse practitioner who is licensed by this state, or a primary care physician assistant licensed by this 18 19 state. 20

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

	(d) If a physician assistant, establishes and maintains, after July 1, 2019, the
primai	ry office of his practice within an area as defined in rules promulgated by the
Louisi	ana Department of Health as a primary care high-needs geographic health
profes	sional shortage area (HPSA), as designated by the U.S. Department of Health
and H	uman Services' Health Resources and Services Administration's Bureau of
Health	Workforce, Division of Policy and Shortage Designation (DPSD), as per
Section	n 332 of the Public Health Service Act and a rural area as defined in rules
promu	algated by the Louisiana Department of Health.
	(d)(e) Agree to practice under the conditions set forth herein for a period of
not les	ss than three years. The tax reduction provided herein shall continue to be
availal	ble for two additional years if the remaining conditions of this Subsection
contin	ue to be met.
	(e)(f) Accept Medicaid and Medicare payments for services rendered.
	(3) The provisions of this Subsection shall be available to a physician,
prima	ry care nurse practitioner, or dentist, or primary care physician assistant for
only o	one relocation and only for a maximum of five years. In the event that the
physic	cian, primary care nurse practitioner, or dentist, or primary care physician
assista	ant ceases to comply with these provisions within the three-year period, all
taxes r	reduced hereunder shall be subject to recapture pursuant to rules promulgated
by the	department.
	* * *
Section	n 2. This Act shall become effective on January 1, 2020.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 280 Engrossed

2019 Regular Session

McFarland

Abstract: Authorizes an income tax credit equal to the lesser of the taxpayer's tax liability or \$3,600 for a maximum of five years for physician assistants who practice in rural areas.

ENGROSSED HB NO. 280

<u>Present law</u> authorizes an income tax credit in an amount equal to the lesser of the taxpayer's tax liability or \$3,600 per taxable year for a licensed medical physician or primary care nurse practitioner who has their primary office in a rural area which is designated as a health professional shortage area (HPSA) by the U.S. Dept. of Health and Human Services. Further requires primary care health professionals to practice for not less than three years and accept Medicaid and Medicare payments for services. The tax credit is available for only one relocation and only for a maximum of five years.

<u>Present law</u> limits the total amount of credits granted by the Dept. of Revenue (DOR) in a calendar year to \$1.5 million. Further prohibits DOR from certifying applications for the credit on or after Jan. 1, 2021.

<u>Proposed law</u> retains <u>present law</u> but adds licensed primary care physician assistants who establish a primary office of their practice within a primary care high-needs geographic HPSA to the list of primary care health professionals eligible for the credit.

Effective Jan. 1, 2020.

(Amends R.S. 47:297(H)(2)(a), (d), and (e) and (3); Adds R.S. 47:297(H)(2)(f))