SLS 19RS-97 **REENGROSSED**

2019 Regular Session

SENATE BILL NO. 59

BY SENATOR LONG

1

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

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, if a physician assistant, establish and maintain after July 1.

1 **2019,** 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 Resources and Services Administration's Bureau of Health Workforce, Division of 4 Policy and Shortage Designation (DPSD) as per Section 332 of the Public Health 5 Service Act. 6 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 dentist ceases to comply with these provisions within the three-year period, all taxes 14 reduced hereunder shall be subject to recapture pursuant to rules promulgated by the 15 16 department. 17

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

DIGEST 2019 Regular Session

SB 59 Reengrossed

Long

<u>Present law</u> 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.

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

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

<u>Proposed law</u> retains <u>present law</u> 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))

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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.

Senate Floor Amendments to engrossed bill

1. Makes legislative bureau technical corrections.