

# ACT No. 342

2017 Regular Session

HOUSE BILL NO. 427

BY REPRESENTATIVE DUSTIN MILLER

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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

\* \* \*

H.

\* \* \*

(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~~

1 of a community hospital not owned predominantly by other physicians, and both the  
 2 office and the hospital shall be located more than twenty miles from the nearest  
 3 incorporated city with a population in excess of thirty thousand persons, provided  
 4 that the medical doctor shall have relocated from outside of the service area of the  
 5 community hospital an area which is both:

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

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

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 22 HPSA designation is withdrawn after the practice is established at that location.

23 \* \* \*

24 (3) The provisions of this Subsection shall be available to a physician,  
 25 primary care nurse practitioner, or dentist for only one relocation and only for a  
 26 maximum of five years. In the event that the physician, primary care nurse  
 27 practitioner, or dentist ceases to comply with these provisions within the three-year  
 28 period, all taxes reduced hereunder shall be subject to recapture pursuant to rules  
 29 promulgated by the department.



1 Section 2. This Act shall become effective on January 1, 2018.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

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