2019 Regular Session

HOUSE BILL NO. 280

BY REPRESENTATIVE MCFARLAND AND SENATOR LONG

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

1	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 (H)(3) are hereby amended and
9	reenacted and R.S. 47:297 (H)(2)(f) is hereby enacted to read as follows:
10	§297. Reduction to tax due
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
18	who is licensed by this state, or a primary care physician assistant licensed by this
19	state.
20	* * *

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

1	(d) If a physician assistant, establishes and maintains, after July 1, 2019, the
2	primary office of his practice within an area as defined in rules promulgated by the
3	Louisiana Department of Health as a primary care high-needs geographic health
4	professional shortage area (HPSA), as designated by the U.S. Department of Health
5	and Human Services' Health Resources and Services Administration's Bureau of
6	Health Workforce, Division of Policy and Shortage Designation (DPSD), as per
7	Section 332 of the Public Health Service Act and a rural area as defined in rules
8	promulgated by the Louisiana Department of Health.
9	(d)(e) Agree to practice under the conditions set forth herein for a period of
10	not less than three years. The tax reduction provided herein shall continue to be
11	available for two additional years if the remaining conditions of this Subsection
12	continue to be met.
13	(e)(f) Accept Medicaid and Medicare payments for services rendered.
14	(3) The provisions of this Subsection shall be available to a physician,
15	primary care nurse practitioner, or dentist, or primary care physician assistant for
16	only one relocation and only for a maximum of five years. In the event that the
17	physician, primary care nurse practitioner, or dentist, or primary care physician
18	assistant ceases to comply with these provisions within the three-year period, all
19	taxes reduced hereunder shall be subject to recapture pursuant to rules promulgated
20	by the department.
21	* * *
22	Section 2. This Act shall become effective on January 1, 2020.
23	

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 Original2019 Regular SessionMcFarland

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.

<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 (H)(3); Adds R.S. 47:297(H)(2)(f))