

2019 Regular Session

SENATE BILL NO. 59

BY SENATOR LONG

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

1 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,**

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.