

## RÉSUMÉ DIGEST

**ACT 338 (SB 59)**

**2019 Regular Session**

**Long**

Prior law allowed 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.

Prior law provided that primary care high needs geographic health professional shortage areas are designated by the U.S. Dept. of Health and Human Services.

Prior law required that a "rural area" be defined in rules promulgated by the La. Department of Health.

New law retains prior law but adds primary care physician assistants and optometrists 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))