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

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SB 171 Original	DIGEST 2017 Regular Session	Barrow
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Present law provides for an individual income tax that is based on the individual's federal adjusted gross income.

Proposed law provides for an individual income tax credit to physicians for a percentage of the cost of providing unreimbursed medical care to indigent patients.

Proposed law provides that the credit shall be available beginning in the 2019 tax year and will increase from 15% by five percent every two years until it reaches its maximum rate of 50% in 2033.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:297.14)