

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), relative to individual income tax; to
3 provide for a reduction for physician assistants; to provide for an effective date and
4 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) are hereby amended and reenacted to read
7 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 physician's**
14 **assistant**, a dentist licensed by this state to practice dentistry, or a primary care nurse
15 practitioner who is licensed by this state.

16 (b) If a medical physician, **a physician's assistant**, or nurse practitioner,
17 establish and maintain, after July 1, 1991, the primary office of his practice within

1 an area which is both:

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

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

9 * * *

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

DIGEST

SB 59 Original 2019 Regular Session Long

Present law allows a reduction to individual income tax for physicians, dentists, and primary care nurse practitioners who meet certain criteria.

Proposed law retains present law but adds physician assistants to the group of professions that may receive a reduction in their individual income tax.

Effective August 1, 2019.

(Amends R.S. 47:297(H)(2)(a) and (b))