

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 H.

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.

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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)]

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HB 280 Original

2019 Regular Session

McFarland

**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.

Present law 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.

Present law 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.

Proposed law retains present law 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))