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

DIGEST

SB 59 Engrossed 2019 Regular Session Long

Present law allows 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.

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

Present law provides that "rural area" shall be defined in rules promulgated by the Dept. of Health.

Proposed law retains present law but adds primary care physician assistants 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))

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