

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 59

2019 Regular Session

Long

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/INCOME/PERSONAL. Adds physician assistants and optometrists to persons eligible for reduction to their individual income tax. (8/1/19)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Adds optometrists licensed by the state to those eligible for an income tax credit.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

DIGEST

SB 59 Reengrossed

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 requires that a "rural area" be defined in rules promulgated by the Louisiana Department of Health.

Proposed law retains present 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))

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