

documentation proving that due diligence was exercised and that the delay was clearly beyond their control.

F. In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.

G. The tax returns must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return required by the Department of Revenue are set forth in LAC 61.III.1535.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1519, 47:1520 and 47:1695.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:1810 (December 2019).

Kimberly Lewis Robinson  
Secretary

1912#059

**RULE**

**Department of Revenue  
Policy Services Division**

**Small Town Health Professionals Credit  
(LAC 61:I.1915)**

Under the authority of R.S. 47:297(H) and 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has amended LAC 61:I.1915 regarding the small town health professionals credit.

The purpose of these amendments is to implement the provisions of Act No. 338 of the 2019 Regular Session of the Louisiana Legislature. Act No. 338 amended the definition of certified medical primary care health professional to include a primary care physician assistant licensed by the state of Louisiana and an optometrist licensed by the state of Louisiana. This Rule is hereby adopted on the day of promulgation.

**Title 61  
REVENUE AND TAXATION**

**Part I. Taxes Collected and Administered by the  
Secretary of Revenue**

**Chapter 19. Miscellaneous Tax Exemptions, Credits  
and Deductions**

**§1915. Small Town Health Professionals Credit**

**A. General Description**

1. The small town health professionals credit provides an individual income tax credit for certified medical primary care health professionals including:

- a. physicians possessing an unrestricted license by the state of Louisiana to practice medicine;
- b. dentists licensed by the state of Louisiana to practice dentistry;
- c. primary care nurse practitioners licensed by the state of Louisiana;

d. primary care physician assistants licensed by the state of Louisiana; or

e. optometrists licensed by the state of Louisiana.

2. To be eligible for the credit, a certified medical primary care health professional must:

a. establish and maintain the primary office of their practice which is, as determined by the Department of Health through annual application:

i. for medical physicians, nurse practitioners, physician assistants, and optometrists, an area that is a primary care high needs geographic Health Professional Shortage Area (HPSA), or for dentists, a Dental Health Professional Shortage Area (DHPSA), as designated by the U.S. Department of Health and Human Services' Health Resources and Services Administration's Bureau of Health Workforce, Division of Policy and Shortage Designation (DPSD); and

ii. a rural area as defined in rules promulgated by the Department of Health (See LAC 48:I.10307 for parishes that meet the definition of rural.);

iii. accept Medicaid and Medicare payments for services rendered;

b. to be eligible for the credit, the certified medical primary care health professional must practice under the conditions set forth above for a period of not less than three tax years. In addition, the health professional must submit an annual application and receive certification from the Department of Health for each calendar year in order to claim the credit for the corresponding tax year. Under no circumstances shall a taxpayer receive the credit for more than one relocation or more than five tax years.

**B. Definitions.**

*Certified Medical Primary Care Health Professional*—a physician possessing an unrestricted license by the State of Louisiana to practice medicine, a dentist licensed by the State of Louisiana to practice dentistry, a primary care nurse practitioner licensed by the State of Louisiana, a primary care physician assistant licensed by the state of Louisiana, or an optometrist licensed by the state of Louisiana.

*Department of Health*—the Louisiana Department of Health

*Department of Revenue*—the Louisiana Department of Revenue

*Health Professional Shortage Area/Dental Health Professional Shortage Area*—an area so designated by the U.S. Department of Health and Human Services' Health Resources and Services Administration's Bureau of Health Workforce, Division of Policy and Shortage Designation (DPSD) as of December 31 of the year preceding the applicable application period.

**C. - E.4. ...**

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:297(H) and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1641 (September 2018), LR 45:1811 (December 2019).

Kimberly Lewis Robinson  
Secretary

1912#014