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STATE OF LOUISIANA
DEPARTMENT OF JUSTICE
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July 24, 2025
OPINION 25-0072

13-A – CORPORATIONS

Honorable Nancy Landry
Louisiana Secretary of State
P.O. Box 94125
Baton Rouge, LA 70804-9125

La. R.S. 12:902
La. R.S. 12:914

La. R.S. 12:912

The Secretary of State should not allow a customer to convert a professional medical corporation to a limited liability company (LLC) when the customer plans for the LLC to continue to engage in the practice of medicine.

Dear Secretary Landry:

Our office received your request for an opinion regarding whether the Secretary of State should allow a customer to convert a professional medical corporation to a limited liability company (LLC).

In your opinion request, you advise that the customer intends to continue to engage in the practice of medicine through this LLC.

Question: Whether the Secretary of State should allow a customer to convert a professional medical corporation to a limited liability company (LLC), if the customer wants the LLC to be able to continue to engage in the practice of medicine.

Conclusion: No. The Secretary of State should not allow a customer to convert a professional medical corporation to a limited liability company (LLC) which will continue to engage in the practice of medicine.

Relevant to your inquiry is La. R.S. 12:902, which provides (emphasis added):

One or more natural persons, of full age and duly licensed to practice medicine or podiatry in this state, may form a corporation under Chapter 1 of this Title for the purpose of practicing medicine or podiatry. Such corporations shall be subject to all of the provisions of Chapter 1, as the same may from time to time be amended, *except to the extent that such provisions are inconsistent with the provisions of this Chapter.*

To permit a professional medical corporation to convert itself into an LLC would conflict with the other provisions of Chapter 9, which govern professional medical corporations. First, under La. R.S. 12:912, “[p]rofessional medical corporations may be merged into or consolidated only with other professional medical corporations.” Second, professional medical corporations, under La. R.S. 12:914, “. . . shall be subject to the discipline of the

Louisiana State Board of Medical Examiners and to its authority to adopt rules and regulations governing the practice of medicine or podiatry.” To permit a professional medical corporation to convert itself into an LLC would be considered a prohibited merger or consolidation.

This office has opined that “no professional corporation may by amendment to its charter convert itself into a business corporation,”¹ unless the corporation has ceased to practice its profession.² If the corporation has ceased to practice its profession, it may amend its articles of incorporation to convert itself into a Louisiana business corporation.³ Furthermore, this office has treated the conversion of a professional legal corporation to an LLC in the same manner.⁴

Based on information provided in your request, the customer has not ceased to practice medicine and plans for the LLC to continue to engage in the professional practice of medicine. As such, the customer should not be allowed to convert the professional medical corporation into an LLC.

We trust that this opinion of the Attorney General adequately responds to your inquiry. However, if our office can be of further assistance, please do not hesitate to contact us.

With best regards,

LIZ MURRILL
ATTORNEY GENERAL

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¹ La. Att. Gen. Op. No. 80-1275.

² La. Att. Gen. Op. No. 80-1275(A).

³ La. Att. Gen. Op. No. 80-1275(A).

⁴ La. Att. Gen. Op. No. 24-0027.