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DEPARTMENT OF JUSTICE
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July 24, 2025
OPINION 25-0073

13-A – CORPORATIONS

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

La. R.S. 12:1072
La. R.S. 12:1084

La. R.S. 12:1082

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

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 nursing corporation to a limited liability company (LLC).

In your opinion request, you advise that the customer wants the LLC to be able to continue to engage in the practice of nursing.

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

Conclusion: No. The Secretary of State should not permit the conversion of a particular professional nursing corporation to a limited liability company (LLC) when the customer intends for the LLC to continue to engage in the practice of nursing.

Relevant to your inquiry is La. R.S. 12:1072, which provides (emphasis added):

One or more natural persons, of full age and duly licensed to practice nursing in this state, may form a corporation under Chapter 1 of this Title for the purpose of practicing nursing. 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 nursing corporation to convert itself into an LLC would conflict with the other provisions of Chapter 15, which govern professional nursing corporations. First, under La. R.S. 12:1082, "[p]rofessional nursing corporations may be merged into or consolidated only with other professional nursing corporations." Second, professional nursing corporations, under La. R.S. 12:1084, "... shall be subject to the discipline of the Louisiana State Board of Nursing and to its authority to adopt rules and regulations

governing the practice of nursing." To permit a professional nursing 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 This office has treated the conversion of a professional legal corporation and professional medical corporation to an LLC in the same manner.⁴

Based on information provided in your request, the customer has not ceased to practice nursing and plans for the LLC to continue to engage in the professional practice of nursing. As such, the Secretary of State should not permit the conversion of the particular professional nursing corporation to 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,

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BY: Harley Fredieu
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LM:HF

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. Nos. 24-0027 and 25-0072.