

**STATE OF TENNESSEE
OFFICE OF THE ATTORNEY GENERAL**

February 10, 2026

Opinion No. 26-002

Eligibility Under Tenn. Code Ann. § 48-249-1109 for Different Health Care Professionals to be Members or Holders of Financial Rights of the Same PLLC

Question 1

Does Tenn. Code Ann. § 48-249-1109(e)(1) grant any cross-combination of professionals listed in subdivisions (A)-(E) the right to be members or holders of financial rights of the same PLLC?

Opinion 1

No.

Question 2

If the answer to Question 1 is “Yes,” must the ownership combination of the PLLC have at least one physician licensed under title 63, chapter 6 or 9, except radiologists, pathologists, and anesthesiologists?

Opinion 2

Because of the answer to Question 1, this question is moot.

Question 3

If the answer to Question 1 is “No,” does the language contained within Tenn. Code Ann. § 48-249-1109(b) allow cross-combinations if authorized by an applicable licensing authority?

Opinion 3

Probably yes.

Question 4

Does Tenn. Code Ann. § 48-249-1109(e) grant the following three health care professionals the right to be members or holders of financial rights of the same PLLC:

- a. Physicians licensed under title 63, chapter 6 or 9, except radiologists, pathologists, and anesthesiologists;

- b. Physician assistants licensed under title 63, chapter 19, part 1; and
- c. Advance practice nurses licensed under title 63, chapter 7, part 1?

Opinion 4

No.

ANALYSIS

The request raises a series of questions pertaining to which health care professionals might be allowed to be members or holders of financial rights of the same professional limited liability company (“PLLC”). The request is specifically concerned with statutory provisions contained in the Tennessee Revised Limited Liability Company Act (“the Revised Act”) and, primarily, Tenn. Code Ann. § 48-249-1109(e). There, the Code addresses health care professionals that “have a right to be members or holders of financial rights of the same PLLC,” specifically outlining those professionals as follows:

- (A) Optometrists licensed under title 63, chapter 8, and ophthalmologists licensed under title 63, chapter 6 or 9;
- (B) Podiatrists licensed under title 63, chapter 3, and physicians licensed under title 63, chapter 6 or 9, except radiologists, pathologists and anesthesiologists;
- (C) Doctors of chiropractic licensed under title 63, chapter 4, and physicians licensed under title 63, chapter 6 or 9, except radiologists, pathologists and anesthesiologists;
- (D) Physician assistants licensed under title 63, chapter 19, part 1, and physicians licensed under title 63, chapter 6 or 9, except radiologists, pathologists, and anesthesiologists; and
- (E) Advance practice nurses licensed under title 63, chapter 7, part 1, and physicians licensed under title 63, chapter 6 or 9, except radiologists, pathologists and anesthesiologists.

Tenn. Code Ann. § 48-249-1109(e)(1).

Broadly speaking, the request appears to seek initial clarity on how the subdivisions under Tenn. Code Ann. § 48-249-1109(e)(1) function. That is, should the statute be read to allow for any cross-combination of the professions in subdivisions (A)-(E), or is any combination allowed under Tenn. Code Ann. § 48-249-1109(e)(1) limited to what is delineated within a given subdivision? Before squarely addressing the questions that directly relate to and stem from the resolution of this concern, we think a historical overview of this general area of the law is helpful.

Overview of Legislation Authorizing Different Health Care Professionals to Join Forces

During the 2000s, the Tennessee General Assembly passed multiple laws concerning the rights of specific health care professionals to join forces within a single business entity. Practically

speaking, the statutory structure inherent in Tenn. Code Ann. § 48-249-1109(e)(1) originates from the earliest of these laws.

In 2002, the General Assembly enacted legislation relative to professional corporations and professional limited liability companies under Tenn. Code Ann. §§ 48-101-610 and 48-248-401, respectively. *See* 2002 Tenn. Pub. Acts, ch. 742. As this Office explained the following year, the General Assembly’s 2002 enactment provided that “certain combinations” of health care professionals had the right to form and own shares in the same professional corporation. Tenn. Att’y Gen. Op. 03-010 (Jan. 24, 2003). And as we further observed, the legislation also allowed these professionals to become members of a PLLC. *Id.*

As originally enacted, the combinations authorized in these contexts were limited to two. In our 2003 guidance, we stated that the combinations then permitted under the legislation were the following: “(1) optometrists licensed under Title 63, Chapter 8, and ophthalmologists licensed under Title 63, Chapter 6 or 9; and (2) podiatrists licensed under Title 63, Chapter 3, and physicians licensed under Title 63, Chapter 6 or 9 (except radiologists, pathologists, or anesthesiologists).” *Id.* In the words of the 2002 enactment, the services rendered by these health care professionals were considered “related and complementary.” 2002 Tenn. Pub. Acts, ch. 742.

In the years that followed, the combinations authorized under Tenn. Code Ann. §§ 48-101-610 and 48-248-401 quickly expanded. In 2003, the General Assembly authorized “Doctors of chiropractic licensed under Title 63, Chapter 4, and physicians licensed under Title 63, Chapter 6 or 9, except radiologists, pathologists, and anesthesiologists” to join forces in these contexts. 2003 Tenn. Pub. Acts, ch. 45. And in 2005, it approved the combination of “Physician assistants licensed under Title 63, Chapter 19, Part 1, and physicians licensed under Title 63, Chapter 6 or 9, except radiologists, pathologists, and anesthesiologists.” 2005 Tenn. Pub. Acts, ch. 59.

That same year, the General Assembly also enacted the Revised Act—the statutory scheme containing the Tennessee Code section at the center of your request. *See* 2005 Tenn. Pub. Acts, ch. 286.¹ As initially enacted, the Revised Act allowed for the same combinations of health care professionals provided for under Tenn. Code Ann. §§ 48-101-610 and 48-248-401, and it did so by way of a similar statutory structure. *Compare id., with* Tenn. Code Ann. § 48-101-610, *and* Tenn. Code Ann. § 48-248-401.² Thus, insofar as it concerned the specific “right to be members and/or holders of financial rights of the same PLLC,” the legislation countenanced the following combinations of health care professionals: (1) “Optometrists licensed under Title 63, Chapter 8, and ophthalmologists licensed under Title 63, Chapter 6 or 9”; (2) “Podiatrists licensed under Title 63, Chapter 3, and physicians licensed under Title 63, Chapter 6 or 9, except radiologists, pathologists and anesthesiologists”; (3) “Doctors of chiropractic licensed under Title 63, Chapter

¹ The legislation provided, though, that it would not take effect until January 1, 2006. 2005 Tenn. Pub. Acts, ch. 286, § 2.

² We note that the decision to recognize these same combinations, particularly in relation to Tenn. Code Ann. § 48-248-401, was touched on during the legislative process. *See House Session*, 104th Gen. Assem. (May 11, 2005) (statement of Rep. McMillan) (stating that an amendment concerning this portion of the legislation was to “recognize that we have made some changes in the past . . . to allow certain individuals to form limited liability companies such as physician assistants” and that the amendment was to “recognize those prior changes”).

4, and physicians licensed under Title 63, Chapter 6 or 9, except radiologists, pathologists and anesthesiologists”; and (4) “Physician assistants licensed under Title 63, Chapter 19, Part 1, and physicians licensed under Title 63, Chapter 6 or 9, except radiologists, pathologists, and anesthesiologists.” 2005 Tenn. Pub. Acts, ch. 286.

This Office confirmed as much in the course of 2007 guidance that discussed Tenn. Code Ann. § 48-249-1109(e). *See* Tenn. Att’y Gen. Op. 07-116 (Aug. 8, 2007). Indeed, when referencing that statute, as well as the analogous statutory framework concerning professional corporations contained in Tenn. Code Ann. § 48-101-610, we observed that both statutes provided “that *certain specified combinations* of health care professionals have a right to own stock in, or be members or holders of financial rights in, the same professional corporation or PLLC.” *Id.* (emphasis added); *see also Plastic Surgery Assocs. of Kingsport Inc. v. Pastrick*, No. E2014-01203-COA-R3-CV, 2015 WL 2400411, at *13 (Tenn. Ct. App. May 19, 2015) (quoting our discussion from Op. 07-116 on this point). We further specifically noted that these statutory sections then included “four permissible combinations of specified health care professionals.” Tenn. Att’y Gen. Op. 07-116 (Aug. 8, 2007).

Although Tenn. Code Ann. § 48-249-1109 has been amended since our 2007 guidance, the basic structure of the statute has not been altered. In fact, the sole change to Tenn. Code Ann. § 48-249-1109 since 2007 involved the addition of subdivision (E) to Tenn. Code Ann. § 48-249-1109(e)(1) in 2008. *See* 2008 Tenn. Pub. Acts, ch. 747. And because of that change, the Revised Act now simply contains one more combination of professionals automatically authorized to be members or holders of financial rights of the same PLLC: “Advance practice nurses licensed under title 63, chapter 7, part 1, and physicians licensed under title 63, chapter 6 or 9, except radiologists, pathologists and anesthesiologists.” Tenn. Code Ann. § 48-249-1109(e)(1)(E).

Consideration of the Raised Questions

1. The first question we address asks whether Tenn. Code Ann. § 48-249-1109(e)(1) grants any cross-combination of professionals listed in subdivisions (A)-(E) the right to be members or holders of financial rights of the same PLLC. Consistent with the overview above, we are of the opinion that it does not. As discussed, this Office has interpreted Tenn. Code Ann. § 48-249-1109(e) to provide that “*certain specified combinations* of health care professionals” have a right to be members or holders of financial rights in the same PLLC. Tenn. Att’y Gen. Op. 07-116 (Aug. 8, 2007) (emphasis added). And specifically, our past guidance reveals that we have understood the permitted combinations to consist of those directly listed in the statutory subdivisions under Tenn. Code Ann. § 48-249-1109(e)(1). *See id.*³ The only difference resulting from the 2008 enactment adding subdivision (E) is that there are now five permissible

³ *See also* Tenn. Att’y Gen. Op. 03-010 (Jan. 24, 2003) (addressing analogous statutory structures in Tenn. Code Ann. § 48-101-610 and Tenn. Code Ann. § 48-248-401 and indicating that the combinations permitted were limited to those respectively identified in the associated statutory subdivisions). Beyond the text, our interpretation in Op. 03-010 was consistent with statements certain legislators made regarding how these statutory ancestors of the Revised Act were to operate. Namely, in connection with the 2002 enactment discussed earlier, *see* 2002 Tenn. Pub. Acts, ch. 742, several statements by legislators suggested that the combinations automatically allowed were exclusively those contained within the statutory subdivisions. *See, e.g., House Session*, 102nd Gen. Assem. (Apr. 10, 2002) (statement of Rep. Briley) (stating that the legislation would allow optometrists and ophthalmologists as “one group” and podiatrists and physicians as “another group”).

combinations of health care professionals, not the “four permissible combinations” we referenced in 2007. *See id.* Accordingly, we do not interpret Tenn. Code Ann. § 48-249-1109(e)(1) to grant any cross-combination of professionals listed in subdivisions (A)-(E) the right to be members or holders of financial rights of the same PLLC.

We believe the statutory text included in Tenn. Code Ann. § 48-249-1109(e)(2) helps to bolster this understanding. That subsection in part provides that “[t]he services rendered by these health care professionals are considered related and complementary to each other.” Tenn. Code Ann. § 48-249-1109(e)(2). If § 1109(e)(1) permitted cross-combinations, that would mean § 1109(e)(2) deems podiatrists and optometrists to be “related and complementary to each other.” The relative absurdity of this interpretation reinforces this Office’s conclusion that Tenn. Code Ann. § 48-249-1109(e)(1) does not itself permit cross-combination of professionals in subdivisions (A)-(E).

2. The next question seeks additional guidance assuming we answer Question 1 in the affirmative. Because we have answered Question 1 in the negative, however, Question 2 is moot.

3. The context of the next question assumes that Tenn. Code Ann. § 48-249-1109(e)(1) does not grant any cross-combination of professionals listed in subdivisions (A)-(E) the right to be members or holders of financial rights of the same PLLC. It asks whether the language contained within Tenn. Code Ann. § 48-249-1109(b) nonetheless allows cross-combinations if authorized by an applicable licensing authority.

Tennessee Code Annotated § 48-249-1109(b) does contain language signaling that the combination of different health care professionals can be dependent upon the action of a given licensing authority. Specifically, the provision addresses a scenario under which persons “who are not licensed to practice a profession described in the PLLC’s articles in this state” may nonetheless be members or holders of financial rights of the PLLC. Tenn. Code Ann. § 48-249-1109(b). And the provision makes clear that, under its terms, this may occur only “if the licensing authority that licenses the professionals who are members or holders of such a PLLC specifically so authorizes.” *Id.*

So, even if a particular combination of health care professionals is not automatically allowed under Tenn. Code Ann. § 48-249-1109(e)(1), there is a regulatory pathway that could potentially enable that combination to be members or holders of financial rights of the same PLLC.

4. In closing, we address the question of whether Tenn. Code Ann. § 48-249-1109(e) grants the following three health care professionals the right to be members or holders of financial rights of the same PLLC: physicians licensed under title 63, chapter 6 or 9, except radiologists, pathologists, and anesthesiologists; physician assistants licensed under title 63, chapter 19, part 1; and advance practice nurses licensed under title 63, chapter 7, part 1.

As we discussed in response to Question 1, we do not interpret Tenn. Code Ann. § 48-249-1109(e)(1) as granting any cross-combination of professionals listed in subdivisions (A)-(E) the right to be members or holders of financial rights of the same PLLC. A full complement of the health care professionals at the center of this question would necessarily involve a cross-

combination of the professionals mentioned in subdivisions (D) and (E), which § 1109(e)(1) does not permit.

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