

# MAINE STATE LEGISLATURE

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L.D. 1256

Date: 5/22/19

(Filing No. H-331)

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
129TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 917, L.D. 1256, Bill, "An Act To Provide a Health Care Preceptor Tax Credit"

Amend the bill in section 1 in §5218-B in subsection 2 in the last line (page 1, line 22 in L.D.) by inserting after the following: "year." the following: 'In order to qualify for a credit under this section, the health care preceptor shall submit documentation from an approved nursing school certifying the number of eligible advanced practice registered nursing students who completed a clinical rotation for which the health care preceptor provided instruction or supervision without compensation.'

Amend the bill in section 1 in §5218-B by striking out all of subsection 3.

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment requires a health care preceptor to submit documentation of the activities necessary for the preceptor to qualify for an income tax credit and removes the provision making the credit refundable.

FISCAL NOTE REQUIRED  
(See Attached)

**COMMITTEE AMENDMENT**



Approved: 05/03/19 *MAC*

# 129th MAINE LEGISLATURE

LD 1256

LR 763(02)

An Act To Provide a Health Care Preceptor Tax Credit

Fiscal Note for Bill as Amended by Committee Amendment *A(H-331)*

Committee: Taxation

Fiscal Note Required: Yes

## Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$17,100	\$22,800	\$25,650
<b>Revenue</b>				
General Fund	\$0	(\$17,100)	(\$22,800)	(\$25,650)
Other Special Revenue Funds	\$0	(\$900)	(\$1,200)	(\$1,350)

### Fiscal Detail and Notes

The bill provides an income tax credit for health care preceptors and would result in a reduction in General Fund revenue of \$17,100 and a reduction in Local Government Fund revenue of \$900 in fiscal year 2020-21.