

MAINE STATE LEGISLATURE

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129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 1256

H.P. 917

House of Representatives, March 14, 2019

An Act To Provide a Health Care Preceptor Tax Credit

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R. B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative PERRY of Calais.
Cosponsored by Senator MOORE of Washington and
Representatives: McCREIGHT of Harpswell, MEYER of Eliot, Senator: SANBORN, L. of
Cumberland.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §5218-B** is enacted to read:

3 **§5218-B. Income tax credit for health care preceptors**

4 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
5 following terms have the following meanings.

6 A. "Clinical rotation" means a course of study consisting of at least 100 hours for
7 training as an advanced practice registered nurse approved by the State Board of
8 Nursing pursuant to Title 32, section 2104.

9 B. "Eligible advanced practice registered nursing student" means a resident of this
10 State who is enrolled in an approved nursing school, as defined in Title 32, section
11 2102, subsection 7, to become an advanced practice registered nurse, as defined in
12 Title 32, section 2102, subsection 5-A.

13 C. "Health care preceptor" means an individual who is licensed as an advanced
14 practice registered nurse pursuant to Title 32, chapter 31, an osteopathic physician or
15 physician assistant licensed pursuant to Title 32, chapter 36 or an allopathic physician
16 or physician assistant licensed pursuant to Title 32, chapter 48 and who provides
17 instruction for and supervision of a clinical rotation without compensation.

18 **2. Health care preceptor tax credit.** For tax years beginning on or after January 1,
19 2020, a health care preceptor who is a resident of this State is allowed a credit against the
20 tax otherwise due under this Part in an amount equal to \$500 for each eligible advanced
21 practice registered nursing student in a clinical rotation led by the health care preceptor.
22 The credit may not exceed \$1,500 per tax year.

23 **3. Refundability.** The tax credit allowed under this section is refundable up to an
24 amount not to exceed \$1,500 in any one tax year.

25 **SUMMARY**

26 This bill establishes a refundable tax credit in the amount of \$500 per student, up to a
27 maximum of \$1,500 per year, for a health care preceptor who provides, without
28 compensation, instruction to and supervision of advanced practice registered nursing
29 students in an approved course of study. A health care preceptor may be a licensed
30 physician, physician's assistant or advanced practice registered nurse.