Session of 2025

HOUSE BILL No. 2163

By Committee on Taxation

Requested by Representative Howerton on behalf of LeadingAge Kansas

1-30

AN ACT concerning income taxation; relating to credits; providing for the preceptor income tax incentive act; establishing a credit for nursing home administrators, registered nurses and registered dietitians that serve as community-based faculty preceptor in adult care homes and medical care facilities by providing personalized instruction, training and supervision for students.

WHEREAS, There are persistent obstacles in overcoming barriers to professional instruction, training and supervision that are necessary for aging services and healthcare services to obtain the requisite professional mentoring and supervision and thereby allow them to practice upon obtaining their degree or certification; and

WHEREAS, The tax credit is to provide sufficient financial incentives that would encourage preceptors to offer professional instruction, training and supervision to students matriculating at postsecondary educational institutions and seeking careers as nursing home administrators, registered nurses and certified dietary managers in this state.

Now, therefore:

Be it enacted by the Legislature of the State of Kansas:

Section 1. (a) The provisions of this section shall be known and may be cited as the preceptor income tax incentive act.

(b) For taxable year 2025, and all tax years thereafter, there shall be allowed a credit against the tax liability imposed under the Kansas income tax act for a community-based faculty preceptor if such taxpayer conducts a preceptorship for a student. The amount of credit shall be based on a completed hourly total that the preceptor has provided to a student teaching during each tax year. Every completed 40 hours precepting provided to a student shall entitle the preceptor to a $250 tax credit. A community-based faculty preceptor may accrue tax credits without limitation based on the number of completed 40 hours that the preceptor completes during the tax year. A preceptor shall not accrue credit if such preceptor or such preceptor's employer is compensated by another organization for the same preceptorship.

(c) Every preceptor claiming a tax credit under this section shall certify with the director of taxation the number of hours of instruction and

the amount of the tax credit claimed in each tax year. The preceptor shall also certify that such preceptor did not receive payment during such tax year from any source for the training of any student or students.

(d) The educational institution of a student receiving preceptorship shall provide a student receiving the preceptorship an annual statement that verifies the amount of hours such preceptor has provided to such institution's students in each tax year. The community-based faculty preceptor shall provide the director of taxation a copy of the annual statement.

(e) The credit allowed by this section shall not exceed the amount of tax imposed under the Kansas income tax act. Such credit shall be deducted from the taxpayer's income for the taxable year in which the preceptorship occurred and shall not be refundable.

(f) As used in this section:

(1) "Community-based faculty preceptor" or "preceptor" means an individual who is a nursing home administrator, registered nurse or registered dietitian and licensed as such by this state.

(2) "Postsecondary institution" means any not-for-profit institution of postsecondary education with its main campus or principal place of operation in Kansas that offers a promise eligible program, is operated independently and not controlled or administered by any state agency or subdivision of the state, maintains open enrollment and is accredited by a nationally recognized accrediting agency for higher education in the United States.

(3) "Preceptorship" means an uncompensated mentoring experience in which a community-based faculty preceptor provides a program of personalized instruction, training and supervision to a Kansas board of regents student or a student of a postsecondary institution.

(4) "Student" means an individual participating in a postsecondary institution or as a sponsor as defined in K.S.A. 65-3501, and amendments thereto, that provides a training program for the training of nursing home administrator, registered nurse or certified dietary manager.

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.