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MEMORANDUM

To: Members of the House Committee on Taxation
From: Office of Revisor of Statutes
Date: February 5, 2025
Subject: House Bill No. 2163 (As Introduced)

Summary

House Bill No. 2163 establishes the preceptor income tax incentive act by establishing an income tax credit for nursing home administrators, registered nurses and registered dietitians that serve as a community-based faculty preceptor in adult care homes and medical care facilities who provide personalized instruction, training and supervision for students.

The bill provides an income tax credit for a community-based faculty preceptor for mentorship of students. The credit equals \$250 in tax credit for each 40 hours spent precepting. A preceptor shall be required to 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 be required to certify that the preceptor did not receive payment during such tax year for the training of the student. The educational institution of the student shall provide an annual statement for each student verifying the number of preceptorship hours.

The credit would be a non-refundable income tax credit and would not be allowed to be carry-forward.