

As Amended by House Committee

Session of 2025

HOUSE BILL No. 2163

By Committee on Taxation

Requested by Representative Howerton on behalf of LeadingAge Kansas

1-30

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

7
8 WHEREAS, There are persistent obstacles in overcoming barriers to
9 professional instruction, training and supervision that are necessary for
10 aging services and healthcare services to obtain the requisite professional
11 mentoring and supervision and thereby allow them to practice upon
12 obtaining their degree or certification; and

13 WHEREAS, The tax credit is to provide sufficient financial incentives
14 that would encourage preceptors to offer professional instruction, training
15 and supervision to students matriculating at postsecondary educational
16 institutions **or sponsored program** and seeking careers as nursing home
17 administrators, registered nurses ~~and or~~ certified dietary managers in this
18 state.

19 Now, therefore:

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

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

23 (b) For taxable ~~year years 2025, and all tax years thereafter~~ **through**
24 **2029**, there shall be allowed a credit against the tax liability imposed under
25 the Kansas income tax act for a community-based faculty preceptor if such
26 taxpayer conducts a preceptorship for a student. The amount of credit shall
27 be based on a completed hourly total that the preceptor has provided to a
28 student teaching during each tax year. Every completed 40 hours
29 precepting provided to a student shall entitle the preceptor to a \$250 tax
30 credit. A community-based faculty preceptor may accrue tax credits
31 without limitation based on the number of completed 40 hours that the
32 preceptor completes during the tax year. A preceptor shall not accrue credit
33 if such preceptor or such preceptor's employer is compensated by another
34 organization for the same preceptorship.

35 (c) Every preceptor claiming a tax credit under this section shall

1 certify with the director of taxation the number of hours of instruction and
2 the amount of the tax credit claimed in each tax year. The preceptor shall
3 also certify that such preceptor did not receive payment during such tax
4 year from any source for the training of any student or students.

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

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

15 (f) **(1) The amount of such credit awarded to a taxpayer in a**
16 **taxable year pursuant to this section shall not exceed \$750.**

17 **(2) The total amount of credits allowed under this section for each**
18 **taxable year shall not exceed \$50,000.**

19 (g) As used in this section:

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

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

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

34 (4) "Student" means an individual participating in a postsecondary
35 institution ~~or as a sponsor~~ **a sponsored program** as defined in K.S.A. 65-
36 3501, and amendments thereto, that provides a training program for the
37 training of nursing home administrator, registered nurse or certified dietary
38 manager.

39 **(5) "Sponsored program" means the same as "sponsor" as**
40 **defined in K.S.A. 65-3501, and amendments thereto.**

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