

SESSION OF 2025

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2163

As Amended by House Committee on Taxation

Brief*

HB 2163, as amended, would enact the Preceptor Income Tax Incentive Act (Act), which would create a non-refundable income tax credit for providing an uncompensated mentoring experience ("preceptorship") for the training of nursing home administrators, registered nurses, or certified dietary managers in Kansas.

The credit, which would be available in tax years 2025 through 2029, would be in an amount equal to \$250 for every completed 40 hours of such training provided to a student during the tax year, unless compensation for such training has already been provided by the taxpayer's employer.

Credits could be claimed by a nursing home administrator, registered nurse, or registered dietitian licensed as such by the State of Kansas who provides training to a student in a Kansas postsecondary institution or continuing education program approved by the Board of Adult Care Home Administrators.

The number of hours of instruction and amount of the tax credit claimed would be required to be certified with the Director of Taxation each tax year by means of an annual statement verifying the number of hours of instruction provided by the educational institution or sponsored program of the student participating in the preceptorship.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

The amount of credits claimed by an individual tax payer could not exceed \$750 per tax year and the aggregate total amount of credits claimed in any tax year would be limited to \$50,000.

Background

The bill was introduced by the House Committee on Taxation at the request of Representative Howerton on behalf of LeadingAge Kansas.

House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by representatives of the Kansas Hospital Association, LeadingAge Kansas, and the Kansas Association of Community Colleges. The proponents generally stated preceptors play a crucial role in skilled nursing education by providing opportunities for practical experience, that Kansas needs more qualified individuals willing to provide such mentoring and training, and the bill would provide an incentive for individuals to participate in this role.

Written-only proponent testimony was provided by representatives of Kansas Adult Care Executives, the Kansas Independent College Association, and Kansas Health Care Association and Kansas Center for Assisted Living.

No other testimony was provided.

The House Committee amended the bill to:

- Discontinue the tax credit after tax year 2029;
- Limit individual and aggregate credit amounts; and

- Clarify non-postsecondary programs sponsored by approved organizations would qualify for the exemption.

Fiscal Information

A fiscal note on the amended bill was not immediately available. Any fiscal effect associated with the bill is not reflected in *The FY 2026 Governor's Budget Report*.

Taxation; income tax; credits; skilled nursing; preceptorship