

4611

2017-2018 Regular Sessions

I N S E N A T E

February 22, 2017

Introduced by Sen. MURPHY -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to establishing a personal income tax credit to community-based faculty clinicians who provide clinical preceptorships

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Section 606 of the tax law is amended by adding a new  
2 subsection (hhh) to read as follows:

3 (HHH) CLINICAL PRECEPTORSHIP CREDIT. (1) GENERAL. A TAXPAYER WHO IS A  
4 COMMUNITY-BASED FACULTY CLINICIAN WHO PROVIDES COMMUNITY-BASED INSTRU-  
5 TION AS PART OF A CLINICAL PRECEPTORSHIP SHALL BE ALLOWED A CREDIT OF  
6 ONE THOUSAND DOLLARS FOR EACH ONE HUNDRED HOURS OF SUCH COMMUNITY-BASED  
7 INSTRUCTION; PROVIDED THAT THE CREDIT ALLOWED PURSUANT TO THIS  
8 SUBSECTION SHALL NOT EXCEED THREE THOUSAND DOLLARS DURING ANY TAXABLE  
9 YEAR.

10 (2) DEFINITIONS. AS USED IN THIS SUBSECTION:

11 (A) THE TERM "COMMUNITY-BASED FACULTY CLINICIAN" MEANS A (I) PHYSICIAN  
12 LICENSED PURSUANT TO ARTICLE ONE HUNDRED THIRTY-ONE OF THE EDUCATION  
13 LAW, (II) PHYSICIAN ASSISTANT LICENSED PURSUANT TO ARTICLE ONE HUNDRED  
14 THIRTY-ONE-B OF THE EDUCATION LAW, (III) SPECIALIST ASSISTANT REGISTERED  
15 PURSUANT TO ARTICLE ONE HUNDRED THIRTY-ONE-C OF THE EDUCATION LAW, (IV)  
16 CERTIFIED REGISTERED NURSE ANESTHETIST CERTIFIED BY THE EDUCATION  
17 DEPARTMENT, (V) NURSE PRACTITIONER CERTIFIED PURSUANT TO SECTION SIXTY-  
18 NINE HUNDRED TEN OF THE EDUCATION LAW, (VI) CLINICAL NURSE SPECIALIST  
19 CERTIFIED PURSUANT TO SECTION SIXTY-NINE HUNDRED ELEVEN OF THE EDUCATION  
20 LAW, OR (VII) MIDWIFE LICENSED PURSUANT TO ARTICLE ONE HUNDRED FORTY OF  
21 THE EDUCATION LAW, WHO, WITHOUT THE PROVISION OF ANY FORM OF COMPEN-  
22 SATION THEREFOR, PROVIDES A CLINICAL PRECEPTORSHIP OR PRECEPTORSHIPS  
23 DURING THE TAXABLE YEAR.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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1 (B) THE TERM "CLINICAL PRECEPTORSHIP" MEANS A PRECEPTORSHIP FOR A  
2 STUDENT ENROLLED IN A NEW YORK STATE BASED EDUCATIONAL PROGRAM APPROVED  
3 PURSUANT TO TITLE EIGHT OF THE EDUCATION LAW TO BECOME A PHYSICIAN,  
4 PHYSICIAN ASSISTANT, SPECIALIST ASSISTANT, CERTIFIED REGISTERED NURSE  
5 ANESTHETIST, NURSE PRACTITIONERS, CLINICAL NURSE SPECIALIST OR MIDWIFE,  
6 AND WHICH PRECEPTORSHIP PROVIDES COMMUNITY-BASED INSTRUCTION IN FAMILY  
7 MEDICINE, INTERNAL MEDICINE, PEDIATRICS, OBSTETRICS AND GYNECOLOGY,  
8 EMERGENCY MEDICINE, PSYCHIATRY OR GENERAL SURGERY UNDER THE SUPERVISION  
9 OF A COMMUNITY-BASED FACULTY CLINICIAN.

10 (3) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT ALLOWED UNDER  
11 THIS SUBSECTION FOR ANY TAXABLE YEAR EXCEEDS THE TAXPAYER'S TAX FOR SUCH  
12 YEAR, THE EXCESS WILL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED  
13 OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX HUNDRED  
14 EIGHTY-SIX OF THIS ARTICLE; PROVIDED, HOWEVER, THAT NO INTEREST SHALL BE  
15 PAID THEREON.

16 S 2. This act shall take effect on the first of January next succeed-  
17 ing the date on which it shall have become a law.