STATE OF NEW YORK

7701

2025-2026 Regular Sessions

IN SENATE

April 30, 2025

Introduced by Sen. STAVISKY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to establishing a personal income tax credit for preceptor clinicians who provide preceptor instruction; and providing for the repeal of such provisions upon the expiration thereof

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

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

(qqq) Clinical preceptorship credit. (1) General. A taxpayer who is a preceptor clinician who provides preceptor instruction as part of a clinical preceptorship shall be allowed a credit of one thousand dollars for each one hundred hours of such preceptor instruction; provided that the credit allowed pursuant to this subsection shall not exceed three thousand dollars during any taxable year.

(2) Definitions. As used in this subsection:

(A) The term "preceptor clinician" means a (i) physician licensed pursuant to article one hundred thirty-one of the education law, (ii) physician assistant licensed pursuant to article one hundred thirty-one-B of the education law, (iii) specialist assistant registered pursuant to article one hundred thirty-one-C of the education law, (iv) certified registered nurse anesthetist certified by the education department, (v) registered professional nurse licensed pursuant to section sixty-nine hundred five of the education law, (vi) nurse practitioner certified pursuant to section sixty-nine hundred ten of the education law, (vii) clinical nurse specialist certified pursuant to section sixty-nine hundred eleven of the education law, or (viii) midwife licensed pursuant to article one hundred forty of the education law, who, without the provision of any form of compensation therefor, provides a clinical preceptorship or preceptorships including, but not

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

LBD07841-01-5

limited to, both community and in-patient facilities, during the taxable year.

(B) The term "clinical preceptorship" means a preceptorship for a student enrolled in a New York state based educational program approved pursuant to title eight of the education law to become a physician, physician assistant, specialist assistant, certified registered nurse anesthetist, registered professional nurse, nurse practitioner, clinical nurse specialist or midwife, and which preceptorship provides preceptor instruction in family medicine, internal medicine, pediatrics, obstetrics and gynecology, emergency medicine, psychiatry or general surgery under the supervision of a preceptor clinician.

(3) Application of credit. In no event shall the amount of the credit provided by this subsection exceed the taxpayer's tax for the taxable year. If the amount of the credit and carryovers of such credit allowed under this subsection exceeds such tax, the excess as well as any part of the credit or carryovers of such credit, or both may be carried over to the following year or years.

(4) Aggregate amount. The aggregate amount of tax credits allowed pursuant to the authority of this subsection shall be three million dollars each year during the period two thousand twenty-six through two thousand thirty. If the total amount of allocated credits applied for in any particular year exceeds the aggregate amount of tax credit allowed for such year, such excess shall be treated as having been applied for on the first day of the subsequent year.

§ 2. The commissioner of education along with the commissioner of the department of taxation and finance are authorized to promulgate rules and regulations without being subject to the state administrative procedure act in regard to the issuance of a certification identifying the name of a preceptor clinician and the hours spent as an instructor and a report necessary to effectuate the clinical preceptorship credit program under this act. Notwithstanding any provision of law to the contrary, the commissioner of education shall permit the commissioner of the department of taxation and finance or proper officers of such department to inspect the certificate or report filed and issued by the commissioner of education for the purposes of administering the clinical preceptorship tax credit pursuant to subsection (qqq) of section 606 of the tax law.

§ 3. This act shall take effect immediately and shall apply to taxable years beginning on January 1, 2026 and shall expire and be deemed repealed December 31, 2030.