

# STATE OF NEW YORK

6820--B

2017-2018 Regular Sessions

## IN ASSEMBLY

March 21, 2017

Introduced by M. of A. GUNTHER, JONES, CURRAN -- Multi-Sponsored by -- M. of A. PALMESANO, THIELE -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

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:

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

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

9 (2) Definitions. As used in this subsection:

10 (A) The term "preceptor clinician" means a (i) physician licensed  
11 pursuant to article one hundred thirty-one of the education law, (ii)  
12 physician assistant licensed pursuant to article one hundred  
13 thirty-one-B of the education law, (iii) specialist assistant registered  
14 pursuant to article one hundred thirty-one-C of the education law, (iv)  
15 certified registered nurse anesthetist certified by the education  
16 department, (v) registered professional nurse licensed pursuant to  
17 section sixty-nine hundred five of the education law, (vi) nurse practi-  
18 tioner certified pursuant to section sixty-nine hundred ten of the

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

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1 education law, (vii) clinical nurse specialist certified pursuant to  
2 section sixty-nine hundred eleven of the education law, or (viii)  
3 midwife licensed pursuant to article one hundred forty of the education  
4 law, who, without the provision of any form of compensation therefor,  
5 provides a clinical preceptorship or preceptorships including, but not  
6 limited to, both community and in-patient facilities, during the taxable  
7 year.

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

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

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

30 § 2. The commissioner of education along with the commissioner of the  
31 department of taxation and finance are authorized to promulgate rules  
32 and regulations without being subject to the state administrative proce-  
33 dure act in regard to the issuance of a certification identifying the  
34 name of a preceptor clinician and the hours spent as an instructor and a  
35 report necessary to effectuate the clinical preceptorship credit program  
36 under this act. Notwithstanding any provision of law to the contrary,  
37 the commissioner of education shall permit the commissioner of the  
38 department of taxation and finance or proper officers of such department  
39 to inspect the certificate or report filed and issued by the commission-  
40 er of education for the purposes of administering the clinical precep-  
41 torship tax credit pursuant to subsection (jjj) of section 606 of the  
42 tax law.

43 § 3. This act shall take effect immediately and shall apply to taxable  
44 years beginning on January 1, 2019 and shall expire and be deemed  
45 repealed December 31, 2023.