STATE OF NEW YORK

4611--B

2017-2018 Regular Sessions

IN SENATE

February 22, 2017

Introduced by Sens. MURPHY, AVELLA, BONACIC, GALLIVAN, HANNON, RITCHIE, ROBACH, SAVINO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, 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 to preceptor clinicians who provide preceptor instruction

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 (iii) to read as follows:

(iii) 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

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

LBD09526-08-8

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 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. If the amount of the credit allowed under this subsection for any taxable year exceeds the taxpayer's tax for such year, the excess will be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article; provided, however, that no interest shall be paid thereon.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.