

# STATE OF NEW YORK

2230

2023-2024 Regular Sessions

## IN ASSEMBLY

January 25, 2023

Introduced by M. of A. GUNTHER, JONES, LUPARDO, McDONOUGH, SMITH, BRABE-  
NEC, JOYNER, SIMON, JEAN-PIERRE, GONZALEZ-ROJAS, FORREST -- read once  
and referred to the Committee on Ways and Means

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 Assem-  
bly, do enact as follows:

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

3 (ooo) 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  
19 education law, (vii) clinical nurse specialist certified pursuant to  
20 section sixty-nine hundred eleven of the education law, or (viii)  
21 midwife licensed pursuant to article one hundred forty of the education  
22 law, who, without the provision of any form of compensation therefor,

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

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1 provides a clinical preceptorship or preceptorships including, but not  
2 limited to, both community and in-patient facilities, during the taxable  
3 year.

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

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

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

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

39 § 3. This act shall take effect immediately and shall apply to taxable  
40 years beginning on January 1, 2024 and shall expire and be deemed  
41 repealed December 31, 2028.