

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:

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

3 (qqq) 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,
23 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.

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

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

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

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

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

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