



General Assembly

February Session, 2020

Raised Bill No. 5014

LCO No. 712



Referred to Committee on HIGHER EDUCATION AND
EMPLOYMENT ADVANCEMENT

Introduced by:
(HED)

***AN ACT ESTABLISHING A TAX CREDIT FOR PROVIDERS OF
CLINICAL NURSING EXPERIENCES.***

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. (NEW) (*Effective July 1, 2020, and applicable to income and*
2 *taxable years commencing on or after January 1, 2021*) (a) As used in this
3 section:

4 (1) "Preceptorship" means clinical learning experiences that involve
5 the provision of patient care by nursing students under the direction
6 and supervision of a licensed health care provider as a required
7 component of a nursing education program curriculum;

8 (2) "Nursing student" means any student enrolled in a nursing
9 education program at an institution of higher education in the state to
10 earn a bachelor's, master's or doctorate degree; and

11 (3) "Preceptor" means any individual, corporation, facility or
12 institution licensed by the state to provide health care services and that
13 provides preceptorships to nursing students enrolled at institutions of
14 higher education in the state pursuant to an agreement with such

15 institution.

16 (b) For income and taxable years commencing on or after January 1,
17 2021, any preceptor that provides preceptorships to nursing students in
18 the state may be allowed, upon approval by the Department of Public
19 Health pursuant to subsection (e) of this section, to claim a credit against
20 the tax imposed under chapter 208 or 229 of the general statutes, other
21 than the liability imposed by section 12-707 of the general statutes. Such
22 credit shall be in the amount of one thousand dollars for every one
23 hundred preceptorship hours provided by such preceptor during the
24 income or taxable year, provided (1) the preceptor provides such
25 preceptorship hours at no cost to the nursing student, (2) a preceptor
26 claiming the credit under this section shall not claim any other credit
27 against the preceptor's tax liability under any provision of the general
28 statutes for the same one hundred preceptorship hours, (3) the amount
29 of credit allowed to any preceptor in any income or taxable year shall
30 not exceed four thousand dollars, and (4) the credit may only be used to
31 reduce a preceptor's tax liability under chapter 208 or 229 of the general
32 statutes for the income or taxable year in which such preceptor provided
33 the one hundred preceptorship hours.

34 (c) If the preceptor is an S corporation or an entity treated as a
35 partnership for federal income tax purposes, the shareholders or
36 partners of such preceptor may be allowed to claim the credit. If the
37 preceptor is a single member limited liability company that is
38 disregarded as an entity separate from its owner, the limited liability
39 company's owner may be allowed to claim the credit, provided such
40 owner is subject to the tax imposed under chapter 229 of the general
41 statutes.

42 (d) The total amount of credits allowed under this section shall not
43 exceed one million five hundred thousand dollars in any fiscal year.

44 (e) (1) To be eligible to claim the credit pursuant to subsection (b) of
45 this section for each income or taxable year, a preceptor shall apply to
46 the Department of Public Health in a form and manner prescribed by

47 the Commissioner of Public Health. Such application shall contain
48 sufficient information as required by the department, including, but not
49 limited to, documentation of the preceptorship hours completed and the
50 agreement between the preceptor and an institution of higher education
51 to provide preceptorships.

52 (2) Upon receipt of an application, the commissioner shall render a
53 decision, in writing, on each completed application not later than thirty
54 days after the date of its receipt by the department. If the preceptor
55 meets the requirements of this section and the total amount of credits
56 claimed in any fiscal year have not exceeded the limit set forth in
57 subsection (d) of this section, the department shall issue a certification
58 letter to the preceptor indicating that the credit will be available to be
59 claimed by the preceptor.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2020, and applicable to income and taxable years commencing on or after January 1, 2021</i>	New section

Statement of Purpose:

To provide a tax credit to preceptors who provide clinical nursing experiences to nursing students earning a bachelor's, master's or doctorate degree from an institution of higher education in the state.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]