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:

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

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

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

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

(b) For income and taxable years commencing on or after January 1, 2021, any preceptor that provides preceptorships to nursing students in the state may be allowed pursuant to the provisions of subsection (e) of
this section, to claim a credit against the tax imposed under chapter 208
or 229 of the general statutes, other than the liability imposed by section
12-707 of the general statutes. Such credit shall be in the amount of one
thousand dollars for every one hundred preceptorship hours provided
by such preceptor during the income or taxable year, provided (1) the
preceptor provides such preceptorship hours at no cost to the nursing
student or the institution of higher education in which such nursing
student is enrolled, (2) a preceptor claiming the credit under this section
shall not claim any other credit against the preceptor's tax liability under
any provision of the general statutes for the same one hundred
preceptorship hours, (3) the amount of credit allowed to any preceptor
in any income or taxable year shall not exceed four thousand dollars, (4)
the credit may only be used to reduce a preceptor's tax liability under
chapter 208 or 229 of the general statutes for the income or taxable year
in which such preceptor provided the one hundred preceptorship
hours, and (5) only one preceptor may claim a credit for the same one
hundred preceptorship hours.

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

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

(e) (1) To be eligible to claim the credit pursuant to subsection (b) of
this section for each income or taxable year, a preceptor shall apply to
the Department of Public Health in a form and manner prescribed by
the Commissioner of Public Health. Such application shall contain
sufficient information as required by the department, including, but not
limited to, documentation of the preceptorship hours completed and the agreement between the preceptor and an institution of higher education to provide preceptorships.

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

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<th>This act shall take effect as follows and shall amend the following sections:</th>
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<td><strong>Section 1</strong></td>
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