



General Assembly

January Session, 2021

Committee Bill No. 5464

LCO No. 3790



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 January 1, 2022, and applicable to income and*
2 *taxable years commencing on or after January 1, 2022*) (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 2022, any preceptor that provides preceptorships to nursing students in
18 the state may be allowed, pursuant to the provisions of subsection (e) of
19 this section, to claim a credit against the tax imposed under chapter 208
20 or 229 of the general statutes, other than the liability imposed by section
21 12-707 of the general statutes. Such credit shall be in the amount of one
22 thousand dollars for every one hundred preceptorship hours provided
23 by such preceptor during the income or taxable year, provided (1) the
24 preceptor provides such preceptorship hours at no cost to the nursing
25 student or the institution of higher education in which such nursing
26 student is enrolled, (2) a preceptor claiming the credit under this section
27 shall not claim any other credit against the preceptor's tax liability under
28 any provision of the general statutes for the same one hundred
29 preceptorship hours, (3) the amount of credit allowed to any preceptor
30 in any income or taxable year shall not exceed four thousand dollars, (4)
31 the credit may only be used to reduce a preceptor's tax liability under
32 chapter 208 or 229 of the general statutes for the income or taxable year
33 in which such preceptor provided the one hundred preceptorship
34 hours, and (5) only one preceptor may claim a credit for the same one
35 hundred preceptorship hours.

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

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

46 (e) (1) To be eligible to claim the credit pursuant to subsection (b) of

47 this section for each income or taxable year, a preceptor shall apply to
48 the Department of Public Health in a form and manner prescribed by
49 the Commissioner of Public Health. Such application shall contain
50 sufficient information as required by the department, including, but not
51 limited to, documentation of the preceptorship hours completed and the
52 agreement between the preceptor and an institution of higher education
53 to provide preceptorships.

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

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>January 1, 2022, and applicable to income and taxable years commencing on or after January 1, 2022</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.]

Co-Sponsors: REP. HADDAD, 54th Dist.; REP. TURCO, 27th Dist.

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