



General Assembly

**Substitute Bill No. 5464**

January Session, 2021



**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 taxable*  
2 *years commencing on or after January 1, 2022*) (a) As used in this section:

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

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

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

14 (b) For taxable years commencing on or after January 1, 2022, any  
15 preceptor that provides preceptorships to nursing students in the state  
16 may be allowed, pursuant to the provisions of subsection (d) of this

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

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

36 (d) (1) To be eligible to claim the credit pursuant to subsection (b) of  
37 this section for each taxable year, a preceptor shall apply to the  
38 Commissioner of Public Health in a form and manner prescribed by the  
39 commissioner. Such application shall contain sufficient information as  
40 required by the commissioner, including, but not limited to,  
41 documentation of the preceptorship hours completed and the  
42 agreement between the preceptor and an institution of higher education  
43 to provide preceptorships.

44 (2) Upon receipt of an application, the Commissioner of Public Health  
45 shall render a decision, in writing, on each completed application not  
46 later than thirty days after the date of its receipt by the commissioner. If  
47 the preceptor meets the requirements of this section and the total  
48 amount of credits claimed in any fiscal year have not exceeded the limit  
49 set forth in subsection (c) of this section, the commissioner shall issue a

50 certification letter to the preceptor indicating that the credit will be  
51 available to be 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 taxable years commencing on or after January 1, 2022</i>	New section

**HED**      *Joint Favorable Subst.*