

House Bill 463

By: Representative Harbin of the 122nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
2 income taxes, so as to allow nurse practitioners and physician assistants to receive an income
3 tax credit for teaching students on community rotations; to provide for related matters; to
4 repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
8 is amended by revising paragraph (13.2) of subsection (a) of Code Section 48-7-27, relating
9 to computation of taxable net income, as follows:

10 "(13.2)(A) An amount equal to \$1,000.00 for any physician preceptor who served as
11 the community based faculty physician preceptor for a medical core clerkship provided
12 by community based faculty.

13 (B) An amount equal to \$1,000.00 for any physician preceptor who served as the
14 community based faculty physician preceptor for a physician assistant core clerkship
15 provided by community based faculty.

16 (C) An amount equal to \$1,000.00 for any physician preceptor who served as the
17 community based faculty physician preceptor for a nurse practitioner core clerkship
18 provided by community based faculty.

19 (D) As used in this paragraph, the term:

20 (i) 'Community based faculty physician preceptor' means a noncompensated
21 physician, nurse practitioner, or physician assistant who provides a minimum of three
22 and a maximum of ten clerkships within a calendar year.

23 (ii) 'Medical core clerkship,' 'physician assistant core clerkship,' or 'nurse practitioner
24 core clerkship' means a clerkship for a student who is enrolled in a Georgia medical
25 school, a Georgia physician assistant school program, or a Georgia nurse practitioner
26 school program and who completes a minimum of 160 hours of community based

27 instruction in ~~family medicine, internal medicine, pediatrics, obstetrics and~~
28 ~~gynecology, emergency medicine, psychiatry, or general surgery under the guidance~~
29 ~~of a community-based faculty physician~~ rotations defined as core by the eligible
30 academic programs.

31 (E) The state-wide Area Health Education Centers Program Office at Georgia Regents
32 University shall administer the program and certify rotations for the department.

33 (F) This paragraph shall apply to all taxable years beginning on or after January 1,
34 2014;”

35 **SECTION 2.**

36 All laws and parts of laws in conflict with this Act are repealed.