

Representatives Powell of the 171st, Harrell of the 106th, and Burns of the 150th offer the following substitute to SB 432:

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
2 relating to imposition, rate, computation, and exemptions from income taxes, so as to delete
3 an income tax deduction for certain physicians serving as community based faculty
4 physicians; to create a new income tax credit for taxpayers who are licensed physicians,
5 advanced practice registered nurses, or physician assistants who provide uncompensated
6 preceptorship training to medical students, advanced practice registered nurse students, or
7 physician assistant students for certain periods of time; to provide for procedures, conditions,
8 and limitations; to provide for definitions; to amend Code Section 48-8-3 of the Official
9 Code of Georgia Annotated, relating to exemptions from state sales and use taxes, so as to
10 create an exemption from sales and use tax for charges for admission or membership to a
11 shooting range; to provide for related matters; to provide for an effective date and
12 applicability; to provide for automatic repeal; to repeal conflicting laws; and for other
13 purposes.

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

15 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
16 imposition, rate, computation, and exemptions from income taxes, is amended by deleting
17 paragraph (13.2) of subsection (a) of Code Section 48-7-27, relating to computation of
18 taxable net income.
19

SECTION 2.

20 Said article is further amended by adding a new Code section to read as follows:

21 "48-7-29.22.

22 (a) As used in this Code section, the term:

23 (1) 'Advanced practice registered nurse student' means an individual participating in a
24 training program in this state that is accredited by a nationally recognized accrediting
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26 body for advanced practice registered nursing programs for the training of individuals to
27 become advanced practice registered nurses as defined in Code Section 43-26-3.

28 (2) 'Community based faculty preceptor' means an individual who is a physician as
29 defined in Code Section 43-34-21, an advanced practice registered nurse as defined in
30 Code Section 43-26-3, or a physician assistant as defined in Code Section 43-34-102.

31 (3) 'Medical student' means an individual participating in his or her third or fourth year
32 of a program in this state that is approved by the Georgia Composite Medical Board for
33 the training of doctors of medicine or doctors of osteopathic medicine.

34 (4) 'Physician assistant student' means an individual participating in a training program
35 in this state that is approved by the Georgia Composite Medical Board for the training of
36 individuals to become physician assistants as defined in Code Section 43-34-102.

37 (5) 'Preceptorship rotation' means a period of preceptorship training of one or more
38 medical students, physician assistant students, or advanced practice registered nurse
39 students that in aggregate totals 160 hours.

40 (6) 'Preceptorship training' means uncompensated community based training of a medical
41 student, advanced practice registered nurse student, or physician assistant student in
42 Georgia.

43 (b)(1) A community based faculty preceptor shall be allowed a credit against the tax
44 imposed by Code Section 48-7-20 if he or she conducts a preceptorship rotation.

45 (2) Such credit shall be accrued on a per preceptorship rotation basis in the amount of
46 \$500.00 for the first, second, or third preceptorship rotation and \$1,000.00 for the fourth,
47 fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one
48 calendar year by a community based faculty preceptor who is a physician as defined in
49 Code Section 43-34-21 and \$375.00 for the first, second, or third preceptorship rotation
50 and \$750.00 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship
51 rotation completed in one calendar year by a community based faculty preceptor who is
52 an advanced practice registered nurse as defined in Code Section 43-26-3 or a physician
53 assistant as defined in Code Section 43-34-102.

54 (3) An individual shall not accrue credit for more than ten preceptorship rotations in one
55 calendar year.

56 (c)(1) A community based faculty preceptor shall not be eligible to earn hours credited
57 toward preceptorship training if he or she has not registered with the state-wide Area
58 Health Education Centers (AHEC) Program Office at Augusta University.

59 (2) The AHEC Program Office at Augusta University shall administer the program and
60 certify preceptorship rotations on behalf of all eligible public and private educational
61 institutions in this state for the department.

62 (d) To receive the credit allowed by this Code section, a community based faculty
 63 preceptor shall claim such credit on his or her return for the tax year in which he or she
 64 completed the preceptorship rotation; shall certify that he or she did not receive payment
 65 during such tax year from any source for the training of a medical student, advanced
 66 practice registered nurse student, or physician assistant student; and shall submit supporting
 67 documentation as prescribed by the commissioner.

68 (e) In no event shall the total amount of the tax credit under this Code section for a taxable
 69 year exceed the taxpayer's income tax liability. No such tax credit shall be allowed the
 70 taxpayer against prior or succeeding years' tax liability.

71 (f)(1) On August 1, 2019, and annually thereafter, the commissioner shall issue a report
 72 to the Governor, the chairperson of the Senate Finance Committee, and the chairperson
 73 of the House Committee on Ways and Means concerning the tax credit created by this
 74 Code section.

75 (2) Such report shall include, for the prior calendar year, the:

76 (A) Number of community based faculty preceptors claiming a credit;

77 (B) Total number of preceptorship rotations completed;

78 (C) Number of medical students, advanced practice registered nurse students, and
 79 physician assistant students who participated in a preceptorship rotation; and

80 (D) Total amount of credits awarded pursuant to this Code section.

81 (g) The commissioner shall be authorized to promulgate any rules and regulations
 82 necessary to implement and administer the provisions of this Code section."

83 **SECTION 3.**

84 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
 85 state sales and use taxes, is amended by deleting "or" at the end of subparagraph (E) of
 86 paragraph (99), by replacing the period with "; or" at the end of subparagraph (C) of
 87 paragraph (100), and by adding a new paragraph to read as follows:

88 "(101) Charges for a period of at least one month for a membership to a shooting range."

89 **SECTION 4.**

90 (a) This Act shall become effective on July 1, 2018.

91 (b) Section 2 of this Act shall be applicable to all taxable years beginning on or after
 92 January 1, 2018, and shall be automatically repealed on December 31, 2023.

93 **SECTION 5.**

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