

House Bill 308

By: Representatives Newton of the 127th, Dubnik of the 29th, Hawkins of the 27th, Cooper of the 45th, Parrish of the 158th, and others

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 revise a tax credit for certain medical preceptor rotations; to add
3 dentistry; to increase the value of the tax credit; to revise definitions; to extend the sunset
4 provision for such tax credit; to provide for related matters; to provide for an effective date
5 and applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
9 is amended by revising Code Section 48-7-29.22, relating to tax credits for certain medical
10 preceptor rotations, as follows:

11 "48-7-29.22.

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

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

17 (2) 'Community based faculty preceptor' means an individual who is a physician as
18 defined in Code Section 43-34-21, a licensed dentist as defined in Code Section 43-11-1,
19 an advanced practice registered nurse as defined in Code Section 43-26-3, or a physician
20 assistant as defined in Code Section 43-34-102 and who is licensed as such by this state.

21 (3) 'Medical student' means an individual participating in a training program in this state
22 that is approved by the Georgia Composite Medical Board for the training of doctors of
23 medicine or doctors of osteopathic medicine or by the Georgia Board of Dentistry for the
24 training of dentists.

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

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

31 (6) 'Preceptorship training' means uncompensated community based training of a medical
32 student, advanced practice registered nurse student, or physician assistant student
33 matriculating in a training program in Georgia.

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

36 (2) Such credit shall be accrued on a per preceptorship rotation basis in the amount of
37 ~~\$500.00 for the first, second, or third preceptorship rotation and \$1,000.00 for the fourth,~~
38 ~~fifth, sixth, seventh, eighth, ninth, or tenth~~ \$1,000.00 for each preceptorship rotation
39 completed in one calendar year by a community based faculty preceptor who is a
40 physician as defined in Code Section 43-34-21 or a licensed dentist as defined in Code
41 Section 43-11-1 and ~~\$375.00 for the first, second, or third preceptorship rotation and~~
42 ~~\$750.00 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth~~ \$750.00 for each
43 preceptorship rotation completed in one calendar year by a community based faculty

44 preceptor who is an advanced practice registered nurse as defined in Code Section
45 43-26-3 or a physician assistant as defined in Code Section 43-34-102.

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

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

51 (2) The AHEC Program Office at Augusta University shall administer the Preceptor Tax
52 Incentive Program and certify preceptorship rotations for the department on behalf of all
53 eligible public and private training programs for medicine, osteopathic medicine,
54 dentistry, advanced practice nursing, and physician assistant at institutions in this state
55 for the department.

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

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

65 (f)(1) On August 1, 2020, and annually thereafter, the commissioner and the AHEC
66 Program Office at Augusta University shall issue a report to the Governor, the
67 chairperson of the Senate Finance Committee, and the chairperson of the House
68 Committee on Ways and Means concerning the tax credit created by this Code section.

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

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

- 71 (B) Total number of preceptorship rotations completed;
- 72 (C) Number of medical students, advanced practice registered nurse students, and
73 physician assistant students who participated in a preceptorship rotation; and
- 74 (D) Total amount of credits awarded pursuant to this Code section.
- 75 (g) The commissioner shall be authorized to promulgate any rules and regulations
76 necessary to implement and administer the provisions of this Code section.
- 77 (h) This Code section shall stand repealed by operation of law at the last moment of
78 December 31, ~~2023~~ 2028."

79 **SECTION 2.**

80 This Act shall become effective on January 1, 2024, and shall be applicable to all taxable
81 years beginning on or after January 1, 2024.

82 **SECTION 3.**

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