

House Bill 301

By: Representatives Lott of the 122nd, Powell of the 171st, Duncan of the 26th, Buckner of the 137th, and LaRiccia of the 169th

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 provide for related matters; to provide for an
9 effective date and applicability; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

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

16 **SECTION 2.**

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

18 "48-7-29.21.

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

20 (1) 'Advanced practice registered nurse student' means an individual participating in a
21 training program in this state that is approved by the Georgia Board of Nursing for the
22 training of individuals to become advanced practice registered nurses as defined in
23 paragraph (1.1) of Code Section 43-26-3.

24 (2) 'Community based faculty preceptor' means a taxpayer who is a physician as defined
25 in paragraph (2) of Code Section 43-34-21, an advanced practice registered nurse as

26 defined in paragraph (1.1) of Code Section 43-26-3, or a physician assistant as defined
27 in paragraph (7) of Code Section 43-34-102.

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

31 (4) 'Physician assistant student' means an individual participating in a training program
32 in this state that is approved by the Georgia Composite Medical Board for the training of
33 individuals to become physician assistants as defined in paragraph (7) of Code Section
34 43-34-102.

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

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

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

43 (2) Such credit shall be accrued on a per preceptorship rotation basis in the amount of
44 \$500.00 for the first, second, or third preceptorship rotation and \$1,000.00 for the fourth,
45 fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one
46 calendar year by a community based faculty preceptor who is a physician as defined in
47 paragraph (2) of Code Section 43-34-21 and \$375.00 for the first, second, or third
48 preceptorship rotation and \$750.00 for the forth, fifth, sixth, seventh, eighth, ninth, or
49 tenth preceptorship rotation completed in one calendar year by a community based
50 faculty preceptor who is an advanced practice registered nurse as defined in paragraph
51 (1.1) of Code Section 43-26-3 or a physician assistant as defined in paragraph (7) of Code
52 Section 43-34-102.

53 (3) A person shall not accrue credit for more than ten preceptorship rotations in one
54 calendar year.

55 (c) The state-wide Area Health Education Centers Program Office at Augusta University
56 shall administer the program and certify preceptorship rotations for the department.

57 (d) To receive the credit allowed by this Code section, a community based faculty
58 preceptor shall claim such credit on his or her return for the tax year in which he or she
59 completed the preceptorship rotation and shall submit supporting documentation as
60 prescribed by the commissioner.

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

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

66 **SECTION 3.**

67 This Act shall become effective on July 1, 2017, and shall be applicable to all taxable years
68 beginning on or after January 1, 2017.

69 **SECTION 4.**

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