

6820

2017-2018 Regular Sessions

I N A S S E M B L Y

March 21, 2017

Introduced by M. of A. GUNTHER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a personal income tax credit to preceptor clinicians who provide preceptor instruction

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (hhh) to read as follows:

3 (HHH) CLINICAL PRECEPTORSHIP CREDIT. (1) GENERAL. A TAXPAYER WHO IS A
4 PRECEPTOR CLINICIAN WHO PROVIDES PRECEPTOR INSTRUCTION AS PART OF A
5 CLINICAL PRECEPTORSHIP SHALL BE ALLOWED A CREDIT OF ONE THOUSAND DOLLARS
6 FOR EACH ONE HUNDRED HOURS OF SUCH PRECEPTOR INSTRUCTION; PROVIDED THAT
7 THE CREDIT ALLOWED PURSUANT TO THIS SUBSECTION SHALL NOT EXCEED THREE
8 THOUSAND DOLLARS DURING ANY TAXABLE YEAR.

9 (2) DEFINITIONS. AS USED IN THIS SUBSECTION:

10 (A) THE TERM "PRECEPTOR CLINICIAN" MEANS A (I) PHYSICIAN LICENSED
11 PURSUANT TO ARTICLE ONE HUNDRED THIRTY-ONE OF THE EDUCATION LAW, (II)
12 PHYSICIAN ASSISTANT LICENSED PURSUANT TO ARTICLE ONE HUNDRED
13 THIRTY-ONE-B OF THE EDUCATION LAW, (III) SPECIALIST ASSISTANT REGISTERED
14 PURSUANT TO ARTICLE ONE HUNDRED THIRTY-ONE-C OF THE EDUCATION LAW, (IV)
15 CERTIFIED REGISTERED NURSE ANESTHETIST CERTIFIED BY THE EDUCATION
16 DEPARTMENT, (V) REGISTERED PROFESSIONAL NURSE LICENSED PURSUANT TO
17 SECTION SIXTY-NINE HUNDRED FIVE OF THE EDUCATION LAW, (VI) NURSE PRACTI-
18 TIONER CERTIFIED PURSUANT TO SECTION SIXTY-NINE HUNDRED TEN OF THE
19 EDUCATION LAW, (VII) CLINICAL NURSE SPECIALIST CERTIFIED PURSUANT TO
20 SECTION SIXTY-NINE HUNDRED ELEVEN OF THE EDUCATION LAW, OR (VIII)
21 MIDWIFE LICENSED PURSUANT TO ARTICLE ONE HUNDRED FORTY OF THE EDUCATION
22 LAW, WHO, WITHOUT THE PROVISION OF ANY FORM OF COMPENSATION THEREFOR,
23 PROVIDES A CLINICAL PRECEPTORSHIP OR PRECEPTORSHIPS INCLUDING, BUT NOT

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD09526-06-7

1 LIMITED TO, BOTH COMMUNITY AND IN-PATIENT FACILITIES, DURING THE TAXABLE
2 YEAR.

3 (B) THE TERM "CLINICAL PRECEPTORSHIP" MEANS A PRECEPTORSHIP FOR A
4 STUDENT ENROLLED IN A NEW YORK STATE BASED EDUCATIONAL PROGRAM APPROVED
5 PURSUANT TO TITLE EIGHT OF THE EDUCATION LAW TO BECOME A PHYSICIAN,
6 PHYSICIAN ASSISTANT, SPECIALIST ASSISTANT, CERTIFIED REGISTERED NURSE
7 ANESTHETIST, REGISTERED PROFESSIONAL NURSE, NURSE PRACTITIONER, CLINICAL
8 NURSE SPECIALIST OR MIDWIFE, AND WHICH PRECEPTORSHIP PROVIDES PRECEPTOR
9 INSTRUCTION IN FAMILY MEDICINE, INTERNAL MEDICINE, PEDIATRICS, OBSTET-
10 RICS AND GYNECOLOGY, EMERGENCY MEDICINE, PSYCHIATRY OR GENERAL SURGERY
11 UNDER THE SUPERVISION OF A PRECEPTOR CLINICIAN.

12 (3) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT ALLOWED UNDER
13 THIS SUBSECTION FOR ANY TAXABLE YEAR EXCEEDS THE TAXPAYER'S TAX FOR SUCH
14 YEAR, THE EXCESS WILL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED
15 OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX HUNDRED
16 EIGHTY-SIX OF THIS ARTICLE; PROVIDED, HOWEVER, THAT NO INTEREST SHALL BE
17 PAID THEREON.

18 S 2. This act shall take effect on the first of January next succeed-
19 ing the date on which it shall have become a law.