

House Bill 997

By: Representatives Duncan of the 26th, Buckner of the 137th, Battles of the 15th, Harrell of the 106th, Williamson of the 115th, and others

A BILL TO BE ENTITLED
AN ACT

To amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to imposition, rate, composition, and exemptions from income taxes, so as to delete an income tax deduction for certain physicians serving as community based faculty physicians; to create a new income tax credit for taxpayers who are licensed physicians, advanced practice registered nurses, or physician assistants who provide uncompensated preceptorship training to medical students, advanced practice registered nurse students, or physician assistant students for certain periods of time; to provide for procedures, conditions, and limitations; to provide for definitions; to provide for related matters; to provide for an effective date and applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

SECTION 2.

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

"48-7-29.20.

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

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

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

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

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

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

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

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

(b)(1) A community based faculty preceptor shall be allowed an annual credit of up to \$10,000.00 against the tax imposed by Code Section 48-7-20 when he or she conducts at least three preceptorship rotations during a tax year.

(2) The credit shall be accrued on a per preceptorship rotation basis in the amount of \$1,000.00 per preceptorship rotation conducted by a community based faculty preceptor who is a physician as defined in paragraph (2) of Code Section 43-34-21 and \$750.00 per preceptorship rotation conducted by a community based faculty preceptor who is an advanced practice registered nurse as defined in paragraph (1.1) of Code Section 43-26-3 or a physician assistant as defined in paragraph (7) of Code Section 43-34-102.

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

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

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

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

61 **SECTION 3.**

62 This Act shall become effective on July 1, 2016, and shall be applicable to all taxable years
63 beginning on or after January 1, 2017.

64 **SECTION 4.**

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