

1 HOUSE BILL NO. 496
2 INTRODUCED BY K. WALSH, T. WELCH, F. ANDERSON, R. MARSHALL, G. OBLANDER
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4 A BILL FOR AN ACT ENTITLED: "AN ACT CREATING A HEALTH CARE PRECEPTOR INCOME TAX
5 CREDIT; PROVIDING THE CREDIT IS PROVIDED TO A PRECEPTOR THAT DOES NOT RECEIVE
6 COMPENSATION FOR ASSISTING ELIGIBLE STUDENTS ENROLLED IN A HEALTH CARE TRAINING
7 PROGRAM IN THE STATE; PROVIDING THE CREDIT IS NONREFUNDABLE; PROVIDING RULEMAKING
8 AUTHORITY; PROVIDING DEFINITIONS; AMENDING SECTION 15-30-2303, MCA; AND PROVIDING AN
9 APPLICABILITY DATE."

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11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

12
13 NEW SECTION. **Section 1. Health care preceptor tax credit.** (1) A taxpayer who serves as a
14 preceptor of a student enrolled in an eligible health care training program in this state is allowed a credit against
15 the tax imposed by this chapter for the tax year in which the credit is properly claimed.

16 (2) The amount of the credit is equal to \$1,000 for each eligible clinical rotation, up to a maximum
17 credit of \$5,000 for each tax year.

18 (3) A taxpayer is not eligible for the credit provided in this section if the taxpayer received
19 compensation in any form for serving as a preceptor during the tax year.

20 (4) The credit may not exceed the taxpayer's tax liability and may not be carried forward or carried
21 back.

22 (5) The department may, following consultation with eligible health care training programs, adopt
23 rules, develop forms, and maintain records that are necessary to verify clinical rotation hours and implement the
24 credit, including rules that identify eligible health care training programs.

25 (6) For the purposes of this section, the following definitions apply:

26 (a) "Clinical rotation" means a minimum of 100 hours of direct supervised clinical training of an
27 eligible student.

28 (b) "Eligible health care training program" means a graduate-level academic degree-granting

1 program or graduate medical education program that:

2 (i) has its principal accreditation or physical location in the state; and

3 (ii) provides clinical instruction to an advanced practice registered nursing student, medical
4 student, physician assistant student, psychology student, counseling student, applied behavioral health student,
5 pharmacy student, physical therapy student, occupational therapy student, speech therapy student, or social
6 work student, including a student listed in this subsection (6)(b)(ii) who is continuing the student’s training as a
7 resident or fellow to obtain additional qualifications for licensure.

8 (c) "Preceptor" means an individual licensed in this state as an advanced practiced registered
9 nurse, physician, osteopathic physician, pharmacist, physical therapist, occupational therapist, speech
10 therapist, or mental health provider who voluntarily provides direct supervision and instruction of a student
11 enrolled in an eligible health care training program.

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13 **Section 2.** Section 15-30-2303, MCA, is amended to read:

14 **"15-30-2303. Tax credits subject to review by interim committee.** (1) The following tax credits
15 must be reviewed during the biennium commencing July 1, 2019, and during each biennium commencing 10
16 years thereafter:

17 (a) the credit for contractor's gross receipts provided for in 15-50-207; and

18 (b) the credit for elderly homeowners and renters provided for in 15-30-2337 through 15-30-2341.

19 (2) The following tax credits must be reviewed during the biennium commencing July 1, 2021, and
20 during each biennium commencing 10 years thereafter:

21 (a) the credit for donations to an educational improvement account provided for in 15-30-2334, 15-
22 30-3110, and 15-31-158; ~~and~~

23 (b) the credit for donations to a student scholarship organization provided for in 15-30-2335, 15-
24 30-3111, and 15-31-159; and

25 (c) the health care preceptor tax credit provided for in [section 1].

26 (3) The following tax credits must be reviewed during the biennium commencing July 1, 2023, and
27 during each biennium commencing 10 years thereafter:

28 (a) the credit for infrastructure use fees provided for in 17-6-316;