Bill Summary 2nd Session of the 57th Legislature

Bill No.: SB 1892
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Author: Sen. Rader
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Bill Analysis

SB 1892 creates an income tax credit provided to faculty preceptors conducting preceptorship rotation. The credit shall be applied to a maximum of 10 rotations per year and shall be equal to \$500.00 each for a medical doctor for the first 3 rotations and \$1,000.00 each for the 7 following rotations. Advanced Practice Registered Nurses and physician assistants shall receive \$375.00 each for the first 3 rotations and \$750.00 for the 7 following rotations. The credit is not refundable. The Physician Manpower Training Commission shall certify preceptorship rotations and must certify a preceptor in order for the preceptor to qualify for the credit. The credit shall be claimable beginning January 1, 2021, and shall sunset on December 31, 2030.

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