SENATE CHAMBER STATE OF OKLAHOMA

DISPOSITION

FLOOR AMENDMENT

I No.

COMMITTEE AMENDMENT

(Date)

I move to amend House Bill No. 3351, by the attached floor substitute (Request #3751) for the title, enacting clause and entire body of the measure.

Submitted by

enator Kristen Thompson

rdock

I hereby grant permission for the floor substitute to be adopted.

Sena Char (required)

Sena hator Daniels

Senator Hall

Senator Hicks

Senator Kirt

Rosino Senator Standridge enator Stanley

ator Stev

Senator Thompson (Roger)

Senator McCortney, Majority Floor Leader

Sens

Note: Finance committee majority requires seven (7) members' signatures.

Thompson(K)-QD-FS-HB3351 4/16/2024 2:45 PM

Senator Treat, President Pro Tempore

(Floor Amendments Only)	Date and Time Filed: 4-17-2	4_ 11:00 am go
Untimely	Amendment Cycle Extended	Secondary Amendment

1	STATE OF OKLAHOMA
2	2nd Session of the 59th Legislature (2024)
3	FLOOR SUBSTITUTE FOR ENGROSSED
4	HOUSE BILL NO. 3351 By: McEntire, Deck, and Munson of the House
5	and
6	Thompson (Kristen) of the
7	Senate
8	
9	
10	FLOOR SUBSTITUTE
11	An Act relating to medical preceptorship training; defining terms; providing income tax credit for
12	certain individuals who conduct a preceptorship rotation; providing amount of and basis for credit;
13	providing limitations on credits allowed; prohibiting refundability of credit; authorizing the carry
14	forward of credit; directing the Health Care Workforce Training Commission to award credit;
15	limiting the amount of credit awarded to balance of certain revolving funds; authorizing allocation of
16	partial credit; authorizing credits not allowed to be claimed in subsequent year; specifying eligibility
17	for credit; directing the State Board of Medical Licensure and Supervision, the State Board of
18	Osteopathic Examiners, and the Oklahoma Board of Nursing to deposit certain fees in revolving fund for
19	certain purpose; requiring submission of information; authorizing promulgation of rules; creating the
20	Physician Preceptor Tax Credit Revolving Fund, the Physician Assistant Preceptor Tax Credit Revolving
21	Fund, the Osteopathic Physician Preceptor Tax Credit Revolving Fund, and the Advanced Practice Registered
22	Nurses Preceptor Tax Credit Revolving Fund; specifying sources of funds; providing for transfer
23	of monies to Oklahoma Tax Commission; requiring apportionment of monies; authorizing payment of
24	administrative expenditures; stating purpose;

1 amending 70 O.S. 2021, Section 697.5, as amended by Section 19, Chapter 407, O.S.L. 2022 (70 O.S. Supp. 2023, Section 697.5), which relates to the Health 2 Care Workforce Training Commission; providing additional duties; updating statutory language; 3 providing for codification; and declaring an emergency. 4 5 6 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA: 7 SECTION 1. A new section of law to be codified 8 NEW LAW 9 in the Oklahoma Statutes as Section 2357.409 of Title 68, unless 10 there is created a duplication in numbering, reads as follows: As used in this section: 11 Α. 12 1. "Advanced practice registered nursing student" means an individual participating in a state-supported training program in 13 this state that is approved by the Oklahoma Board of Nursing for the 14 training of individuals to become Advanced Practice Registered 15 Nurses as defined in Section 567.3a of Title 59 of the Oklahoma 16 Statutes: 17 2. "Faculty preceptor" means an allopathic physician, 18 osteopathic physician, physician assistant, or Advanced Practice 19 Registered Nurse licensed in this state and who provides primary 20 care services; 21 3. "Medical school" means a legally chartered medical school 22 recognized by the Oklahoma State Regents for Higher Education; 23 24

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4. "Medical student" means a student currently enrolled in a
 medical school in this state or a school or college of osteopathic
 medicine in this state;

5. "Physician assistant student" means an individual
participating in a state-supported training program in this state
that is approved by the State Board of Medical Licensure and
Supervision for the training of individuals to become physician
assistants as defined in Section 519.2 of Title 59 of the Oklahoma
Statutes;

6. "Preceptorship rotation" means a period of preceptorship
 training of one or more medical students, residents, physician
 assistant students, or advanced practice registered nursing students
 that in aggregate totals one hundred sixty (160) hours;

14 7. "Preceptorship training" means uncompensated training in 15 primary care services of a medical student, resident, physician 16 assistant student, or advanced practice registered nursing student 17 enrolled in a training program in this state;

8. "Primary care services" means family medicine, geriatrics,
 general internal medicine, general pediatrics, or the substantial
 equivalent of such services when performed by a physician assistant
 or Advanced Practice Registered Nurse;

9. "Resident" means an allopathic physician or osteopathicphysician pursuing postgraduate medical education at a program

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supported by a medical school or a school or college of osteopathic
 medicine in this state; and

3 10. "School or college of osteopathic medicine" shall have the 4 same meaning as provided by Section 631 of Title 59 of the Oklahoma 5 Statutes.

B. 1. For tax years 2026 through 2035, there shall be allowed
a credit against the tax imposed pursuant to Section 2355 of Title
68 of the Oklahoma Statutes for a faculty preceptor who conducts a
9 preceptorship rotation.

Except as provided for by subsection F of this section,
 credit shall be allowed for no greater than ten preceptorship
 rotations completed in a calendar year, and shall be equal to the
 following amounts:

14a.for a medical student or resident, Two Hundred Ninety15Dollars (\$290.00) each for the first, second, or third16preceptorship rotations and Five Hundred Ninety17Dollars (\$590.00) each for up to seven subsequent18rotations, and

b. for a physician assistant student or advanced practice
registered nursing student, One Hundred Sixty-five
Dollars (\$165.00) each for the first, second, or third
preceptorship rotations and Three Hundred Forty
Dollars (\$340.00) each for up to seven subsequent
rotations.

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1 С. The credit authorized by this section shall not be used to reduce the tax liability of the taxpayer to less than zero (0). 2 To the extent not used, the credits authorized by this 3 D. section may be carried over, in order, to each of the five (5) 4 5 subsequent tax years. The Health Care Workforce Training Commission shall award 6 Ε. the credit authorized by subsection B of this section to faculty 7 preceptors for preceptorship rotations of: 8 9 1. Medical students enrolled in a medical school in this state; Residents who are allopathic physicians pursuing 10 2. postgraduate medical education at a program supported by a medical 11 12 school in this state; 3. Physician assistant students; 13 Medical students enrolled in a school or college of 4. 14 osteopathic medicine in this state; 15 5. Residents who are osteopathic physicians pursuing 16 postgraduate medical education at a program supported by a school or 17 college of osteopathic medicine in this state; and 18 Advanced practice registered nursing students. 19 6. F. 1. The credits awarded by the Health Care Workforce 20 Training Commission under paragraphs 1 and 2 subsection E of this 21 section for the tax year shall not exceed the amount deposited to 22 the Physician Preceptor Tax Credit Revolving Fund created in Section 23 2 of this act during the fiscal year ending on the June 30 date 24

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immediately preceding the date upon which the applicable income tax
 year begins.

2. The credits awarded by the Health Care Workforce Training Commission under paragraph 3 of subsection E of this section for the tax year shall not exceed the amount deposited to the Physician Assistant Preceptor Tax Credit Revolving Fund created in Section 3 of this act during the fiscal year ending on the June 30 date immediately preceding the date upon which the applicable income tax year begins.

3. The credits awarded by the Health Care Workforce Training Commission under paragraphs 4 and 5 of subsection E of this section for the tax year shall not exceed the amount deposited to the Osteopathic Physician Preceptor Tax Credit Revolving Fund created in Section 4 of this act during the preceding fiscal year ending on the June 30 date immediately preceding the date upon which the applicable income tax year begins.

17 4. The credits awarded by the Health Care Workforce Training 18 Commission under paragraph 6 of subsection E of this section for the 19 tax year shall not exceed the amount deposited to the Advanced 20 Practice Registered Nurses Preceptor Tax Credit Revolving Fund 21 created in Section 5 of this act during the preceding fiscal year 22 ending on the June 30 date immediately preceding the date upon which 23 the applicable income tax year begins.

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G. Partial claims for credit may be awarded. Credits earned
 but not allowed due to the application of the limitation provided in
 this section shall be considered suspended and authorized to be used
 in the subsequent tax year and applied to the next tax year's
 limitation.

6 H. In order to receive the credit provided pursuant to this7 section, a faculty preceptor shall:

8 1. Claim the credit for the tax year in which the preceptorship9 rotation was completed;

Certify that he or she did not receive payment during the
 tax year from any source for providing the training; and

Supply supporting documentation as may be required by the
 Health Care Workforce Training Commission.

I. 1. The State Board of Medical Licensure and Supervision shall reserve Seven Dollars (\$7.00) of every annual licensure fee received from allopathic physicians and shall deposit the sum to the Physician Preceptor Tax Credit Revolving Fund created in Section 2 of this act for the purpose of providing funding for the credit authorized by this section.

20 2. The State Board of Medical Licensure and Supervision shall
 21 reserve Four Dollars (\$4.00) of every annual licensure fee received
 22 from physician assistants and shall deposit the sum to the Physician
 23 Assistant Preceptor Tax Credit Revolving Fund created in Section 3

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of this act for the purpose of providing funding for the credit
 authorized by this section.

3 3. The State Board of Osteopathic Examiners shall reserve Seven
4 Dollars (\$7.00) of every annual licensure fee received from
5 osteopathic physicians and shall deposit the sum to the Osteopathic
6 Physician Preceptor Tax Credit Revolving Fund created in Section 4
7 of this act for the purpose of providing funding for the credit
8 authorized by this section.

9 4. The Oklahoma Board of Nursing shall reserve Four Dollars
10 (\$4.00) of every annual licensure fee received from Advanced
11 Practice Registered Nurses and shall deposit the sum to the Advanced
12 Practice Registered Nurses Preceptor Tax Credit Revolving Fund
13 created in Section 5 of this act for the purpose of providing
14 funding for the credit authorized by this section.

J. 1. With respect to each tax year for which any tax credit authorized by this section is awarded, the Health Care Workforce Training Commission shall electronically submit information to the Oklahoma Tax Commission, which shall include the number and amount of tax credits awarded and the name of the taxpayers that were awarded credits.

With respect to each fiscal year the State Board of Medical
 Licensure and Supervision, the State Board of Osteopathic Examiners,
 and the Oklahoma Board of Nursing shall electronically submit to the
 Health Care Workforce Training Commission and the Oklahoma Tax

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Commission the amount deposited in the Physician Preceptor Tax
 Credit Revolving Fund created in Section 2 of this act, the
 Physician Assistant Preceptor Tax Credit Revolving Fund created in
 Section 3 of this act, the Osteopathic Physician Preceptor Tax
 Credit Revolving Fund created in Section 4 of this act, and the
 Advanced Practice Registered Nurses Preceptor Tax Credit Revolving
 Fund created in Section 5 of this act.

K. The Oklahoma Tax Commission, the Health Care Workforce
Training Commission, the State Board of Medical Licensure and
Supervision, the State Board of Osteopathic Examiners, and the
Oklahoma Board of Nursing may promulgate rules to effectuate the
provisions of this act.

13 SECTION 2. NEW LAW A new section of law to be codified 14 in the Oklahoma Statutes as Section 495i of Title 59, unless there 15 is created a duplication in numbering, reads as follows:

There is hereby created in the State Treasury a revolving fund 16 for the State Board of Medical Licensure and Supervision to be 17 designated the "Physician Preceptor Tax Credit Revolving Fund". 18 The fund shall be a continuing fund, not subject to fiscal year 19 limitations, and shall consist of the monies received by the Board 20 from a portion of licensure fees received from allopathic physicians 21 under subsection I of Section 1 of this act. All monies accruing to 22 the credit of the fund are hereby appropriated and the fund shall be 23 used to make a transfer payment to the Oklahoma Tax Commission in an 24

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1 amount equal to the amount of tax credits awarded pursuant to this 2 The Oklahoma Tax Commission shall apportion monies transferred act. from the fund in the same manner as provided by Section 2352 of 3 Title 68 of the Oklahoma Statutes. Monies in the fund which are not 4 5 required for payment of administrative expenses to the Health Care Workforce Training Commission, which shall not exceed five percent 6 (5%) of monies apportioned to the fund, or which are not required to 7 be transferred to the Oklahoma Tax Commission as otherwise required 8 9 by this act to offset the revenue impacted by the use of the income tax credits awarded pursuant to Section 1 of this act may be used to 10 implement programs required or authorized by law. 11

12 SECTION 3. NEW LAW A new section of law to be codified 13 in the Oklahoma Statutes as Section 519.8a of Title 59, unless there 14 is created a duplication in numbering, reads as follows:

There is hereby created in the State Treasury a revolving fund 15 for the State Board of Medical Licensure and Supervision to be 16 17 designated the "Physician Assistant Preceptor Tax Credit Revolving Fund". The fund shall be a continuing fund, not subject to fiscal 18 year limitations, and shall consist of the monies received by the 19 Board from a portion of licensure fees received from physician 20 assistants under subsection I of Section 1 of this act. All monies 21 accruing to the credit of the fund are hereby appropriated and the 22 fund shall be used to make a transfer payment to the Oklahoma Tax 23 Commission in an amount equal to the amount of tax credits awarded 24

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1 pursuant to this act. The Oklahoma Tax Commission shall apportion 2 monies transferred from the fund in the same manner as provided by Section 2352 of Title 68 of the Oklahoma Statutes. Monies in the 3 fund which are not required for payment of administrative expenses 4 5 to the Health Care Workforce Training Commission, which shall not exceed five percent (5%) of monies apportioned to the fund, or which 6 are not required to be transferred to the Oklahoma Tax Commission as 7 otherwise required by this act to offset the revenue impacted by the 8 9 use of the income tax credits awarded pursuant to Section 1 of this act may be used to implement programs required or authorized by law. 10 A new section of law to be codified 11 SECTION 4. NEW LAW 12 in the Oklahoma Statutes as Section 645.1 of Title 59, unless there is created a duplication in numbering, reads as follows: 13 There is hereby created in the State Treasury a revolving fund 14 for the State Board of Osteopathic Examiners to be designated the 15 "Osteopathic Physician Preceptor Tax Credit Revolving Fund". 16 The 17 fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of the monies received by the Board 18 from a portion of licensure fees received from osteopathic 19

20 physicians under subsection I of Section 1 of this act. All monies 21 accruing to the credit of the fund are hereby appropriated and the 22 fund shall be used to make a transfer payment to the Oklahoma Tax 23 Commission in an amount equal to the amount of tax credits awarded 24 pursuant to this act. The Oklahoma Tax Commission shall apportion

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1 monies transferred from the fund in the same manner as provided by Section 2352 of Title 68 of the Oklahoma Statutes. Monies in the 2 fund which are not required for payment of administrative expenses 3 to the Health Care Workforce Training Commission, which shall not 4 5 exceed five percent (5%) of monies apportioned to the fund, or which are not required to be transferred to the Oklahoma Tax Commission as 6 otherwise required by this act to offset the revenue impacted by the 7 use of the income tax credits awarded pursuant to Section 1 of this 8 9 act may be used to implement programs required or authorized by law. A new section of law to be codified 10 SECTION 5. NEW LAW in the Oklahoma Statutes as Section 567.31 of Title 59, unless there 11 is created a duplication in numbering, reads as follows: 12 There is hereby created in the State Treasury a revolving fund 13 for the Oklahoma Board of Nursing to be designated the "Advanced 14 Practice Registered Nurses Preceptor Tax Credit Revolving Fund". 15 The fund shall be a continuing fund, not subject to fiscal year 16 limitations, and shall consist of the monies received by the Board 17 from a portion of licensure fees received from Advanced Practice 18 Registered Nurses under subsection I of Section 1 of this act. All 19 monies accruing to the credit of the fund are hereby appropriated 20 and the fund shall be used to make a transfer payment to the 21 Oklahoma Tax Commission in an amount equal to the amount of tax 22 credits awarded pursuant to this act. The Oklahoma Tax Commission 23

shall apportion monies transferred from the fund in the same manner

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1 as provided by Section 2352 of Title 68 of the Oklahoma Statutes. Monies in the fund which are not required for payment of 2 administrative expenses to the Health Care Workforce Training 3 Commission, which shall not exceed five percent (5%) of monies 4 5 apportioned to the fund, or which are not required to be transferred to the Oklahoma Tax Commission as otherwise required by this act to 6 offset the revenue impacted by the use of the income tax credits 7 awarded pursuant to Section 1 of this act may be used to implement 8 9 programs required or authorized by law.

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 SECTION 6.
 AMENDATORY
 70 O.S. 2021, Section 697.5, as

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 amended by Section 19, Chapter 407, O.S.L. 2022 (70 O.S. Supp. 2023,

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 Section 697.5), is amended to read as follows:

Section 697.5. The Health Care Workforce Training Commission, in order to perform its official function in establishing and administering physician training programs, shall have the following specific powers, duties, and responsibilities:

To review all available data on health care workforce in
 Oklahoma in order to determine the current and projected
 distribution of physicians by geographic location and by type of
 practice, and, to accomplish this review, the Commission shall
 obtain information from and work in conjunction with the State
 Department of Health and all other agencies which gather data and
 evaluate health care workforce needs;

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1 2. To review data and information on accredited physician internship and residency programs currently operated by Oklahoma 2 hospitals and other approved clinical situations, in order to 3 ascertain the number and distribution by physician specialty 4 5 training and by geographic location of available internship and residency positions and to evaluate the impact of internship and 6 residency placement on the establishment of practices by physicians 7 in that geographic area or similar areas within the state where 8 9 their services are urgently needed;

3. To serve as an agent to advise hospitals, clinics, and communities on setting up and planning internship and residency programs which emphasize the provision of additional primary care physicians to service the rural areas of Oklahoma with primary care specialties to be defined to include training in the area of internal medicine, obstetrics and gynecology, pediatrics, emergency trauma, and family practice;

To provide general counsel and advice in the development,
 operation and evaluation of physician internship and residency
 programs throughout the State of Oklahoma this state in cooperation
 with the efforts of the Oklahoma State Regents for Higher Education
 and the state's physician training institutions such as the Oklahoma
 University University of Oklahoma College of Medicine, Oklahoma City
 and Tulsa campuses, and the Oklahoma State University College of

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Osteopathic Medicine and Surgery, and subject to accreditation by
 official and appropriate accrediting agencies;

5. To develop the criteria for determining the physician 3 training cost component or associated clinical and hospital training 4 5 costs which are or may be nonreimbursable by third party payers in programs proposed by accredited hospitals, clinical situations, or 6 hospital and clinical programs affiliated with and administered by 7 the University of Oklahoma College of Medicine, University of 8 9 Oklahoma College of Medicine - Tulsa, or Oklahoma State University 10 College of Osteopathic Medicine and Surgery in order to determine the share for the state in supporting the salary, benefits, training 11 and program administration costs incurred by hospitals in supporting 12 13 of the interns and residents;

To develop the criteria and procedure by which state 6. 14 matching funds will be awarded to hospitals, accredited clinical 15 situations, in cooperation with the University of Oklahoma College 16 of Medicine, University of Oklahoma College of Medicine - Tulsa, and 17 the Oklahoma State University College of Osteopathic Medicine and 18 Surgery which shall administer programs in hospital and clinical 19 situations in the state to be used to underwrite the salaries, 20 benefits and associated training and administration costs provided 21 for the physician interns and residents during their period of 22 training in such a way as to create an incentive for the development 23 and establishment of residency and internship positions by 24

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1 hospitals, clinical establishments or by affiliation agreement with the University of Oklahoma College of Medicine, University of 2 Oklahoma College of Medicine - Tulsa, and the Oklahoma State 3 University College of Osteopathic Medicine and Surgery by providing 4 5 funds to cover and to supplement the nonreimbursable or additional costs incurred in hospitals for training activities or for delivery 6 of service in outreach and ambulatory clinical situations which are 7 outside but associated with the hospitals and clinical 8 9 establishments participating in the program;

To review and to approve for inclusion in the programs 10 7. funded the applications for funds submitted by accredited hospitals 11 and clinical situations participating in physician training programs 12 in cooperation with the University of Oklahoma College of Medicine, 13 University of Oklahoma College of Medicine - Tulsa, and the Oklahoma 14 State University College of Osteopathic Medicine and Surgery for the 15 costs of supplying residents and interns in programs which they 16 administer by affiliation agreements with hospitals and clinical 17 situations throughout the state in which the interns and residents 18 are supervised and funded by the University of Oklahoma College of 19 Medicine, University of Oklahoma College of Medicine - Tulsa, and 20 the Oklahoma State University College of Osteopathic Medicine and 21 Surgery and the hospitals and clinical establishments pay for the 22 patient care services rendered in their institutions by these 23 residents and interns during the period of training; 24

1 8. To determine the specific level of funding and the 2 priorities used for granting state support to approved hospitals and clinical situations, in cooperation with the University of Oklahoma 3 College of Medicine, University of Oklahoma College of Medicine -4 5 Tulsa, and the Oklahoma State University College of Osteopathic Medicine and Surgery for approved hospital physician training 6 programs for interns and residents and to recommend to the Governor 7 and the Oklahoma Legislature the total funds needed to carry out the 8 9 purpose of this program;

To employ a director and any staff personnel required to 10 9. administer the funding of approved physician training programs and 11 to contract with other state agencies and institutions to conduct 12 13 and to perform specified services, functions and aspects in administering state funds on the specified cost-sharing basis 14 determined by the Commission or for developing programs and 15 community and institutional participation in these training 16 programs; 17

18 10. To ensure that hospitals or clinical situations that can 19 qualify in all sections of Oklahoma be utilized, and to take all 20 steps necessary to assist such hospitals or clinics in obtaining 21 necessary recognition or status, or in meeting standards for 22 accreditation or affiliation so that they may participate in these 23 physician training programs;

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1 11. To ensure that in programs administered and operated by the University of Oklahoma College of Medicine, University of Oklahoma 2 College of Medicine - Tulsa, and the Oklahoma State University 3 College of Osteopathic Medicine and Surgery in hospitals and 4 5 clinical situations throughout the state that funds allocated to the colleges are paid by the hospitals and clinical situations in which 6 the patient care services are rendered, the funds are expended for 7 such purposes in funding residents and interns in the physician 8 9 training programs that the colleges have established with the approved hospitals and clinical situations which programs are 10 designed to provide primary health care services to the rural and 11 medically underserved parts of the state; 12

12. To conduct and to administer a program of physician and 13 health care workforce placement services throughout the State of 14 Oklahoma this state. Placement services shall be made available to 15 communities, hospitals, health care facilities, physician and health 16 professional training institutions, health professional associations 17 and organizations, individual physicians, health professionals, 18 students in physician and health professional training institutions 19 and schools, and other interested parties in such a way so as to 20 further the purposes of improving the distribution of physicians and 21 health professionals practicing or available for practice in the 22 state and improving in the availability of health care services to 23 the people of the state. Said The placement service shall include 24

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1	but not be limited to assisting communities in matching with,
2	contacting and recruiting physicians and health professionals to
3	practice in communities in the state. The Commission shall develop
4	criteria and procedures for the conduct and performance of placement
5	services and employ any staff, contract for services with any
6	private agency, nonprofit corporation, or institution to facilitate
7	the performance of placement services; and
8	13. For purposes of the income tax credit authorized pursuant
9	to Section 1 of this act and in cooperation with the Oklahoma Tax
10	<u>Commission:</u>
11	a. to certify preceptorship rotations for allopathic
12	medicine, osteopathic medicine, advanced practice
13	registered nursing, and physician assistant training
14	programs in this state and to register faculty
15	preceptors who provide certified training,
16	b. to charge administrative expenses to the State Board
17	of Medical Licensure and Supervision, the State Board
18	of Osteopathic Examiners, and the Oklahoma Board of
19	Nursing pursuant to Sections 2 through 5 of this act,
20	and
21	c. to promulgate any additional rules necessary for the
22	implementation of this act.
23	SECTION 7. It being immediately necessary for the preservation
24	of the public peace, health or safety, an emergency is hereby

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1	declared to exist, by reason whereof this act shall take effect and
2	be in full force from and after its passage and approval.
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