

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-NINTH SESSION**

**S.F. No. 2469**

(SENATE AUTHORS: CLAUSEN, Benson, Kiffmeyer and Wiklund)

DATE	D-PG	OFFICIAL STATUS
03/10/2016		Introduction and first reading Referred to Taxes

1.1 A bill for an act  
1.2 relating to taxation; individual income; establishing a temporary preceptor credit;  
1.3 requiring a report.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **PRECEPTOR CREDIT.**

1.6 Subdivision 1. Credit allowed. (a) An individual who qualifies as a preceptor under  
1.7 this section is allowed a credit against the tax imposed by Minnesota Statutes, chapter  
1.8 290, equal to \$5,000.

1.9 (b) For purposes of this section, a "preceptor" means a physician, advanced practice  
1.10 registered nurse, physician assistant, or mental health professional who:

1.11 (1) served as a health professions student preceptor or medical resident preceptor for  
1.12 at least 12 weeks or 480 hours during the preceding tax year; and

1.13 (2) received no additional compensation for serving as a preceptor to a medical  
1.14 resident or medical student, advanced practice registered nurse, physician assistant, or  
1.15 mental health professional student.

1.16 (c) For a nonresident or part-year resident taxpayer, the credit must be allocated  
1.17 based on the percentage calculated under Minnesota Statutes, section 290.06, subdivision  
1.18 2c, paragraph (e).

1.19 (d) The commissioner of revenue, in consultation with the commissioner of health,  
1.20 shall prescribe the form and manner in which the credit must be claimed.

1.21 Subd. 2. Appropriation. An amount sufficient to pay the refunds required by this  
1.22 section is appropriated to the commissioner from the general fund.

1.23 Subd. 3. Report. (a) By March 1, 2020, the commissioner of revenue, in  
1.24 consultation with the commissioner of health, shall issue a report to the chairs and ranking

2.1 minority members of the committees of the house of representatives and senate with  
2.2 jurisdiction over taxes, higher education, and health and human services detailing:

2.3 (1) the number of preceptors claiming the credit;

2.4 (2) the average amount of credits claimed;

2.5 (3) the geographical distribution by county of the location of the preceptor's services;

2.6 (4) the professions of the preceptor and the students served by the preceptor; and

2.7 (5) the impact of the tax credit on the availability of preceptors in Minnesota.

2.8 (b) The report required under this subdivision must comply with Minnesota Statutes,  
2.9 sections 3.195 and 3.197.

2.10 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
2.11 December 31, 2015, and before January 1, 2019.