
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2169 Session of
2024

INTRODUCED BY KHAN, KOSIEROWSKI, TAKAC, MAYES, PASHINSKI,
FLEMING, GIRAL, WAXMAN, JOZWIAK, HOWARD, PROBST, KAZEEM,
HOHENSTEIN, SCHLOSSBERG, CEPEDA-FREYTIZ, VENKAT, PARKER,
BOYD, HANBIDGE, CIRESI, SANCHEZ, SHUSTERMAN, D. WILLIAMS,
WARREN, DELLOSO, GREEN, BOROWSKI, WEBSTER, KENYATTA, KINSEY,
STEELE, CONKLIN, HILL-EVANS, GUENST AND POWELL,
MARCH 28, 2024

REFERRED TO COMMITTEE ON FINANCE, MARCH 28, 2024

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in personal income tax, providing for preceptor
11 tax deduction.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15 the Tax Reform Code of 1971, is amended by adding a section to
16 read:

17 Section 304.3. Preceptor Tax Deduction.--(a) A taxpayer
18 subject to the tax imposed by this article who is a health care
19 provider engaged as a preceptor shall be entitled to a deduction
20 of one thousand dollars (\$1,000) from the taxable income of the

1 taxpayer for a volunteer-based supervised clinical training
2 rotation supervised by the taxpayer, regardless of the number of
3 volunteer-based supervised clinical training rotations
4 supervised by the taxpayer.

5 (b) The Preceptor Certification Committee is established
6 within the department. The following apply:

7 (1) The committee shall be composed of representatives of:

8 (i) The Department of Health.

9 (ii) The State Board of Medicine.

10 (iii) The State Board of Nursing.

11 (2) The committee shall develop and implement a plan for
12 certifying applications for a tax deduction under this section,
13 including:

14 (i) Developing a process to ensure that requests for
15 certification are reviewed and verifications are processed no
16 later than thirty days following the close of each calendar
17 year.

18 (ii) Developing the documentation process for the committee
19 to certify a preceptor for the tax deduction. The documentation
20 to be collected shall include all of the following:

21 (A) The preceptor's name, address, place of practice and
22 license number.

23 (B) The dates and hours of volunteer-based supervised
24 clinical training rotation per eligible student.

25 (C) Attestation that the preceptor is uncompensated for the
26 volunteer-based supervised clinical training rotation.

27 (D) Other information deemed necessary by the committee.

28 (3) The committee shall:

29 (i) Maintain records of the names, addresses and license
30 numbers of the taxpayers claiming a deduction under this

1 section.

2 (ii) Certify the number of volunteer-based supervised
3 clinical training rotations that each taxpayer conducted by
4 verifying all of the following:

5 (A) That the taxpayer meets the requirements to serve as a
6 preceptor.

7 (B) The number of hours that the taxpayer spent supervising
8 an eligible student in each volunteer-based supervised clinical
9 training rotation.

10 (C) That the eligible student was enrolled in an academic
11 program approved by the State Board of Nursing or State Board of
12 Medicine.

13 (D) That the taxpayer was uncompensated for each rotation.

14 (iii) Upon each determination approving a deduction under
15 this section, issue a certificate to the taxpayer certifying the
16 deduction for the taxable year.

17 (4) Application for a deduction under this section may not
18 be submitted for certification prior to the supervised clinical
19 training rotation being performed.

20 (5) Members of the committee shall be immune from civil
21 liability for any official act, decision or omission performed
22 for the purpose for which the committee was established, except
23 for any act, decision or omission that constitutes gross
24 negligence or willful misconduct.

25 (c) A taxpayer who receives a certificate in accordance with
26 subsection (b)(3)(iii) shall file the certificate with the
27 taxpayer's tax return with the department.

28 (d) If the deduction allowed under this section is greater
29 than the amount of tax due, no refund or carryover credit shall
30 be allowed.

1 (e) As used in this section, the following words and phrases
2 shall have the meanings given to them in this subsection unless
3 the context clearly indicates otherwise:

4 "Academic program." An academic degree granting program or
5 graduate medical education program.

6 "Committee." The Preceptor Certification Committee
7 established under subsection (b).

8 "Eligible student." An advanced practice registered nurse
9 student, nurse anesthesia student, medical student, physician
10 assistant student or registered nurse student who is enrolled in
11 an academic program.

12 "Health care provider." A physician or osteopathic
13 physician, advanced practice registered nurse, nurse
14 anesthetist, physician assistant or registered nurse who holds a
15 Pennsylvania license and maintains a professional primary care
16 practice in this Commonwealth.

17 "Preceptor." A health care provider who is engaged in a
18 volunteer-based supervised clinical training rotation.

19 "Primary care." The principal point of continuing care for
20 patients provided by a health care provider, including health
21 promotion, disease prevention, health maintenance, counseling,
22 patient education, diagnosis and treatment of acute and chronic
23 illnesses and coordination of other specialist care that the
24 patients may need.

25 "Volunteer-based supervised clinical training rotation." An
26 uncompensated period of supervised clinical training of an
27 eligible student that totals at least eighty hours of
28 supervisory time annually, in which a preceptor provides
29 personalized instruction, training and supervision to an
30 eligible student to enable the eligible student to obtain an

1 eligible professional degree or training certificate.

2 Section 2. This act shall take effect in 60 days.