

118TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to create a tax credit for nurse preceptors.

IN THE SENATE OF THE UNITED STATES

Mr. KELLY (for himself and Mrs. BLACKBURN) introduced the following bill; which was read twice and referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to create a tax credit for nurse preceptors.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Providing Real-World
5 Education and Clinical Experience by Precepting Tomor-
6 row’s Nurses Act” or the “PRECEPT Nurses Act”.

7 **SEC. 2. CREDIT FOR NURSE PRECEPTORS.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 25E the fol-
2 lowing new section:

3 **“SEC. 25F. CREDIT FOR NURSE PRECEPTORS.**

4 “(a) IN GENERAL.—In the case of any eligible nurse
5 preceptor, there shall be allowed as a credit against the
6 tax imposed by this chapter for any taxable year an
7 amount equal to \$2,000.

8 “(b) DEFINITIONS.—For purposes of this section,
9 with respect to any taxable year—

10 “(1) ELIGIBLE NURSE PRECEPTOR.—The term
11 ‘eligible nurse preceptor’ means an individual who
12 serves not less than 200 hours during the taxable
13 year as a nurse preceptor in a community which is
14 designated as a health professional shortage area
15 under section 332 of the Public Health Service Act.
16 The Secretary shall publish on an annual basis on
17 the website of the Internal Revenue Service a list of
18 the areas which are so designated.

19 “(2) NURSE PRECEPTOR.—The term ‘nurse
20 preceptor’ means a licensed registered nurse or
21 health care provider (as defined in section 3000(3)
22 of the Public Health Service Act (42 U.S.C.
23 300jj(3))) who provides supervision and personalized
24 experiential learning, training, instruction, and men-
25 toring opportunities in the clinical practice of nurs-

1 ing (as defined by the applicable State Board of
2 Nursing, applicable state agency, or written agree-
3 ment between the relevant academic institution and
4 clinical site) to a student of nursing, student of ad-
5 vanced practice registered nursing, or newly hired li-
6 censed nurse.

7 “(3) RELEVANT ACADEMIC INSTITUTION.—The
8 term ‘relevant academic institution’ means a school
9 of nursing (as defined in section 801(2) of the Pub-
10 lic Health Service Act (42 U.S.C. 296(2))) in which
11 a student of nursing or student of advanced practice
12 registered nursing is enrolled.

13 “(4) NEWLY HIRED.—The term ‘newly hired’
14 means within the first 6 months of employment.

15 “(5) MINIMUM REQUIRED HOURS OF PRECEP-
16 TORSHIP.—The term ‘minimum required hours of
17 preceptorship’ means 200 hours of serving as a
18 nurse preceptor.

19 “(c) REPORTING REQUIREMENT.—

20 “(1) IN GENERAL.—No credit shall be allowed
21 under subsection (a) unless the eligible nurse pre-
22 ceptor has received a certification indicating that the
23 eligible nurse preceptor has completed the minimum
24 required hours of preceptorship for the taxable year.

1 “(2) CONTENTS OF CERTIFICATION.—A certifi-
2 cation under paragraph (1) shall include—

3 “(A) a certification from the relevant
4 partnering academic institution stating the
5 number of hours the preceptor served as a
6 nurse preceptor to a student of nursing or stu-
7 dent of advanced practice registered nursing
8 during the taxable year, or

9 “(B) a certification from the clinical site at
10 which the preceptor is employed stating the
11 number of hours the preceptor served as a
12 nurse preceptor to a newly hired nurse during
13 the taxable year.

14 “(3) MULTIPLE CERTIFICATIONS.—A nurse
15 preceptor may receive multiple certifications from
16 multiple entities under paragraph (2) to establish
17 the completion of the minimum required hours of
18 preceptorship.

19 “(d) TERMINATION.—This section shall not apply to
20 any taxable year beginning after December 31, 2030.”.

21 (b) CLERICAL AMENDMENT.—The table of sections
22 for subpart A of part IV of subchapter A of chapter 1
23 of the Internal Revenue Code of 1986 is amended by in-
24 serting after the item relating to section 25E the following
25 new item:

“Sec. 25F. Credit for nurse preceptors.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2023.

4 (d) REPORT AND EVALUATION.—

5 (1) IN GENERAL.—Beginning with taxable year
6 2024 and ending with taxable year 2030, the Sec-
7 retary of the Treasury (or such Secretary’s delegate)
8 shall report to the relevant committees of Congress
9 for each taxable year on the credit under section
10 25F of the Internal Revenue Code of 1986, as added
11 by this section. Such report shall include—

12 (A) the number of taxpayers claiming such
13 credit for the taxable year, and

14 (B) the total hours served and other aggre-
15 gated and averaged data on the preceptorships
16 served by taxpayers as an eligible nurse pre-
17 ceptor (as defined in section 25F(b) of such
18 Code, as so added),

19 (C) the geographic distribution of tax-
20 payers claiming such credit for the taxable year,
21 and

22 (D) such other information as determined
23 relevant by the Secretary (or the Secretary’s
24 delegate).

1 (2) EVALUATION.—Not later than June 30,
2 2031, the Secretary of the Treasury (or the Sec-
3 retary’s delegate), in consultation with the Adminis-
4 trator of the Health Resources and Services Admin-
5 istration, shall provide to the relevant committees of
6 Congress an evaluation of the effectiveness of the
7 credit under section 25F of the Internal Revenue
8 Code of 1986, as added by this section, in increasing
9 the number of nurse preceptors in the United
10 States.

11 (3) RELEVANT COMMITTEES OF CONGRESS.—
12 For purposes of this subsection, the term “relevant
13 committees of Congress” means—

14 (A) the Committee on Finance of the Sen-
15 ate,

16 (B) the Committee on Ways and Means of
17 the House of Representatives,

18 (C) the Committee on Health, Education,
19 Labor, and Pensions of the Senate,

20 (D) the Committee on Education and the
21 Workforce of the House of Representatives, and

22 (E) the Committee on Energy and Com-
23 merce of the House of Representatives.

24 (e) FUNDING.—

1 (1) DETERMINATION OF AMOUNT OF CREDIT
2 ALLOWED.—Beginning with taxable year 2024 and
3 ending with taxable year 2030, the Secretary shall,
4 subsequent to the close of such taxable year, deter-
5 mine the total amount of the credit allowed under
6 section 25F of the Internal Revenue Code of 1986
7 (as added by this section) with respect to such tax-
8 able year.

9 (2) TRANSFER OF EXPIRED AND UNUSED
10 COVID-19 FUNDING.—

11 (A) IN GENERAL.—Following any deter-
12 mination by the Secretary under paragraph (1),
13 with respect to any amounts related to COVID-
14 19 relief which—

15 (i) were appropriated under any cov-
16 ered Act, and

17 (ii) on the date of the determination
18 described in such paragraph, were unobli-
19 gated and the authority to obligate or ex-
20 pend such amounts has terminated,

21 the Secretary shall (at such time and in such
22 manner as the Secretary may provide) transfer
23 a share of such appropriated amounts into the
24 general fund of the Treasury of the United

1 States in an amount equal to the amount deter-
2 mined under such paragraph.

3 (B) ORDERING.—For purposes of subpara-
4 graph (A), amounts appropriated under any
5 covered Act which are described in such sub-
6 paragraph shall be transferred—

7 (i) in the order in which the authority
8 to obligate or expend such amounts has
9 terminated, or

10 (ii) in the case of any amounts for
11 which such authority terminated on the
12 same date, in a pro rata manner.

13 (3) DEFINITIONS.—In this subsection—

14 (A) COVERED ACT.—The term “covered
15 Act” means any of the following:

16 (i) The Coronavirus Preparedness and
17 Response Supplemental Appropriations
18 Act, 2020 (Public Law 116–123; 134 Stat.
19 146).

20 (ii) The Families First Coronavirus
21 Response Act (Public Law 116–127; 134
22 Stat. 178).

23 (iii) The CARES Act (Public Law
24 116–136; 134 Stat. 281).

1 (iv) The Paycheck Protection Pro-
2 gram and Health Care Enhancement Act
3 (Public Law 116–139; 134 Stat. 620).

4 (v) Divisions M and N of the Consoli-
5 dated Appropriations Act, 2021 (Public
6 Law 116–260; 134 Stat. 1182).

7 (vi) The American Rescue Plan Act of
8 2021 (Public Law 117–2; 135 Stat. 4).

9 (B) SECRETARY.—The term “Secretary”
10 has the meaning given such term in section
11 7701(a)(11)(B) of the Internal Revenue Code
12 of 1986.