

Senate Bill 1023

Sponsored by Senator MONNES ANDERSON

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Establishes personal income tax credit for nursing clinical preceptors.
Applies to tax years beginning on or after January 1, 2020, and before January 1, 2026.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to an income tax credit for nursing clinical preceptors; and prescribing an effective date.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. Section 2 of this 2019 Act is added to and made a part of ORS chapter 315.**

5 **SECTION 2. (1) As used in this section:**

6 (a) **"Nursing clinical preceptor" means a health care provider qualified by education and**
7 **experience to provide mentorship, training and supervision to a nursing student.**

8 (b) **"Qualifying nursing education program" means a nurse practitioner, clinical nurse**
9 **specialist or certified registered nurse anesthetist nursing education program approved by**
10 **the Oregon State Board of Nursing and offered by a community college operated under ORS**
11 **chapter 341, a public university listed in ORS 352.002 or the Oregon Health and Science Uni-**
12 **versity.**

13 (2) **A taxpayer shall be allowed a credit against the taxes that are otherwise due under**
14 **ORS chapter 316 if, for a period of no less than four weeks during the tax year, the taxpayer**
15 **is a nursing clinical preceptor supervising one or more nursing students enrolled in a quali-**
16 **fying nursing education program.**

17 (3) **The total amount of the credit allowed under this section shall be the lesser of \$5,000**
18 **or \$1,000 multiplied by the number of nursing students supervised by the preceptor during**
19 **the tax year. Nothing in this section limits the number of students a preceptor may super-**
20 **vide during the year.**

21 (4) **To qualify for the credit allowed under this section, the taxpayer claiming the credit**
22 **must submit with the taxpayer's tax return a statement from an administrator of each**
23 **qualifying nursing program for which the taxpayer has supervised a nursing student con-**
24 **firming the number of students supervised by the taxpayer and the number of weeks the**
25 **taxpayer performed the duties of a nursing clinical preceptor.**

26 (5) **The amount of the credit claimed under this section may not exceed the tax liability**
27 **of the taxpayer for the tax year.**

28 (6) **Any tax credit otherwise allowable under this section that is not used by the taxpayer**
29 **in a particular tax year may be carried forward and offset against the taxpayer's tax liability**
30 **for the next succeeding tax year. Any credit remaining unused in the next succeeding tax**
31 **year may be carried forward and used in the second succeeding tax year, and likewise any**

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.

1 credit not used in that second succeeding tax year may be carried forward and used in the
2 third succeeding tax year but may not be carried forward for any tax year thereafter.

3 (7) A nonresident shall be allowed the credit under this section. The credit shall be
4 computed in the same manner and be subject to the same limitations as the credit granted
5 to a resident. However, the credit shall be prorated using the proportion provided in ORS
6 316.117.

7 (8) If a change in the taxable year of the taxpayer occurs as described in ORS 314.085,
8 or if the Department of Revenue terminates the taxpayer's taxable year under ORS 314.440,
9 the credit allowed by this section shall be prorated or computed in a manner consistent with
10 ORS 314.085.

11 (9) If a change in the status of a taxpayer from resident to nonresident or from nonres-
12 ident to resident occurs, the credit allowed by this section shall be determined in a manner
13 consistent with ORS 316.117.

14 SECTION 3. Section 2 of this 2019 Act applies to tax years beginning on or after January
15 1, 2020, and before January 1, 2026.

16 SECTION 4. This 2019 Act takes effect on the 91st day after the date on which the 2019
17 regular session of the Eightieth Legislative Assembly adjourns sine die.

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