

# HOUSE BILL 683

Q3, J2

EMERGENCY BILL

7lr2733  
CF SB 436

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By: ~~Delegate Sample-Hughes~~

Introduced and read first time: February 1, 2017

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 3, 2017

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Income Tax – Credit for Nurse Practitioner or Licensed Physician in**  
3 **Preceptorship Program – Alterations**

4 FOR the purpose of altering a credit against the State income tax for certain individuals  
5 who, under certain circumstances, serve as preceptors in certain preceptorship  
6 programs and work in certain areas of the State with health care workforce  
7 shortages; altering the application of a certain fee assessed by the Board of Nursing  
8 for the renewal of a certain nurse practitioner; altering the number of hours a certain  
9 nurse practitioner or licensed physician must work in a certain preceptorship  
10 program in order to qualify for the tax credit; providing for the application of this  
11 Act; making this Act an emergency measure; and generally relating to a credit  
12 against the State income tax for certain preceptors in certain areas with health care  
13 workforce shortages.

14 BY repealing and reenacting, with amendments,  
15 Article – Health Occupations  
16 Section 8–206(b)  
17 Annotated Code of Maryland  
18 (2014 Replacement Volume and 2016 Supplement)

19 BY repealing and reenacting, with amendments,  
20 Article – Tax – General  
21 Section 10–739(b)(1)  
22 Annotated Code of Maryland  
23 (2016 Replacement Volume)

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### EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
2 That the Laws of Maryland read as follows:

3 **Article – Health Occupations**

4 8–206.

5 (b) (1) The Board may set reasonable fees for the issuance and renewal of  
6 licenses and its other services.

7 (2) The fees charged shall be set so as to produce funds to approximate the  
8 cost of maintaining the Board as provided in subsection (e) of this section.

9 (3) (i) In addition to the fee set by the Board under this title for the  
10 renewal of **A NURSE PRACTITIONER WHO HOLDS** an advanced practice registered nurse  
11 certification [of a nurse practitioner], the Board shall assess a separate \$15 fee for [a] **THE**  
12 renewal of the [certification] **NURSE PRACTITIONER, REGARDLESS OF THE NUMBER OF**  
13 **CERTIFICATIONS HELD BY THE NURSE PRACTITIONER.**

14 (ii) The Board shall pay the fee collected under subparagraph (i) of  
15 this paragraph to the Nurse Practitioner Preceptorship Tax Credit Fund established under  
16 § 10–739 of the Tax – General Article.

17 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read  
18 as follows:

19 **Article – Tax – General**

20 10–739.

21 (b) (1) Subject to the limitations of this section, a nurse practitioner or licensed  
22 physician may claim a credit against the State income tax in the amount stated on the tax  
23 credit certificate issued under subsection (c) of this section for the taxable year in which  
24 the nurse practitioner or licensed physician served without compensation as a preceptor in  
25 a preceptorship program approved by the State Board of Nursing and worked:

26 (i) a minimum of three rotations, each consisting of [160] **AT LEAST**  
27 ~~120 100~~ hours ~~OR THE REQUISITE NUMBER OF HOURS FOR A COMPLETED UNIT~~ of  
28 community-based clinical training; and

29 (ii) in an area of the State identified as having a health care  
30 workforce shortage by the Department, in consultation with the Governor's Workforce  
31 Development Board.

1 SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall be  
2 applicable to all taxable years beginning after December 31, 2016.

3 SECTION 4. AND BE IT FURTHER ENACTED, That this Act is an emergency  
4 measure, is necessary for the immediate preservation of the public health or safety, has  
5 been passed by a yea and nay vote supported by three-fifths of all the members elected to  
6 each of the two Houses of the General Assembly, and shall take effect from the date it is  
7 enacted.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.