

## Chapter 234

**(Senate Bill 436)**

AN ACT concerning

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

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

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

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

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

**Article – Health Occupations**

8–206.

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

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

(3) (i) In addition to the fee set by the Board under this title for the renewal of **A NURSE PRACTITIONER WHO HOLDS** an advanced practice registered nurse

certification [of a nurse practitioner], the Board shall assess a separate \$15 fee for [a] **THE renewal of the [certification] NURSE PRACTITIONER, REGARDLESS OF THE NUMBER OF CERTIFICATIONS HELD BY THE NURSE PRACTITIONER.**

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

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

**Article – Tax – General**

10-739.

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

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

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

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

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

**Approved by the Governor, April 18, 2017.**