

HB2374



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2374

Introduced 2/14/2023, by Rep. Natalie A. Manley

SYNOPSIS AS INTRODUCED:

35 ILCS 5/234 new

Amends the Illinois Income Tax Act. Creates an income tax credit for each advanced practice registered nurse licensed under the Nurse Practice Act who volunteers during the taxable year to serve as a preceptor for at least one student from an approved advanced practice nursing education program in Illinois. Effective immediately.

LRB103 30009 HLH 56429 b

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by
5 adding Section 234 as follows:

6 (35 ILCS 5/234 new)

7 Sec. 234. Clinical preceptor credit.

8 (a) For taxable years beginning on or after January 1,
9 2024, each advanced practice registered nurse licensed under
10 the Nurse Practice Act who volunteers, without pay, during the
11 taxable year to serve as a preceptor for at least one student
12 from an approved advanced practice nursing education program
13 in Illinois is entitled to a credit against the taxes imposed
14 by subsections (a) and (b) of Section 201 in the amount of \$200
15 per qualifying student per clinical week, but not to exceed
16 \$6,400 per taxpayer in any tax year. An advanced practice
17 registered nurse may claim a credit for a qualifying student
18 under this Section in a taxable year only if that qualifying
19 student has not been claimed by another taxpayer in that
20 taxable year.

21 (b) In no event shall a credit under this Section reduce a
22 taxpayer's liability to less than zero.

23 (c) As used in this Section:

1 "Clinical week" means one week of supervision and
2 instruction of the qualifying student based on a minimum
3 eight-week rotation.

4 "Preceptor" means an advanced practice registered nurse
5 licensed under the Nurse Practice Act who provides
6 uncompensated supervision and instruction during the
7 student-required clinical training rotation weeks within a
8 calendar year to enable the student to obtain an eligible
9 degree and who provides that supervision and instruction to
10 the same student for a minimum of 8 clinical weeks within a
11 calendar year.

12 "Qualifying student" means a student enrolled in an
13 approved advanced practice nursing education program in
14 Illinois.

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.