

**SENATE BILL No. 224**

Committee on Assessment and Taxation

2-6

1 AN ACT concerning income taxation; relating to credits; providing for the  
2 preceptor income tax incentive act; establishing a credit for nursing  
3 home administrators, registered nurses and registered dietitians that  
4 serve as a community-based faculty preceptor in adult care homes and  
5 medical care facilities by providing personalized instruction, training  
6 and supervision for students.

7  
8 WHEREAS, There are persistent obstacles in overcoming barriers to  
9 professional instruction, training and supervision that are necessary for  
10 aging services and healthcare services to obtain the requisite professional  
11 mentoring and supervision and thereby allow them to practice upon  
12 obtaining their degree or certification; and

13 WHEREAS, The tax credit is to provide sufficient financial incentives  
14 that would encourage preceptors to offer professional instruction, training  
15 and supervision to students matriculating at postsecondary educational  
16 institutions and seeking careers as nursing home administrators, registered  
17 nurses and certified dietary managers in this state.

18 Now, therefore:

19 *Be it enacted by the Legislature of the State of Kansas:*

20 Section 1. (a) The provisions of this section shall be known and may  
21 be cited as the preceptor income tax incentive act.

22 (b) For taxable year 2025, and all tax years thereafter, there shall be  
23 allowed a credit against the tax liability imposed under the Kansas income  
24 tax act for a community-based faculty preceptor if such taxpayer conducts  
25 a preceptorship for a student. The amount of credit shall be based on a  
26 completed hourly total that the preceptor has provided to a student  
27 teaching during each tax year. Every completed 40 hours precepting  
28 provided to a student shall entitle the preceptor to a \$250 tax credit. A  
29 community-based faculty preceptor may accrue tax credits without  
30 limitation based on the number of completed 40 hours that the preceptor  
31 completes during the tax year. A preceptor shall not accrue credit if such  
32 preceptor or such preceptor's employer is compensated by another  
33 organization for the same preceptorship.

34 (c) Every preceptor claiming a tax credit under this section shall  
35 certify with the director of taxation the number of hours of instruction and  
36 the amount of the tax credit claimed in each tax year. The preceptor shall

1 also certify that such preceptor did not receive payment during such tax  
2 year from any source for the training of any student or students.

3 (d) The educational institution of a student receiving preceptorship  
4 shall provide a student receiving the preceptorship an annual statement  
5 that verifies the amount of hours such preceptor has provided to such  
6 institution's students in each tax year. The community-based faculty  
7 preceptor shall provide the director of taxation a copy of the annual  
8 statement.

9 (e) The credit allowed by this section shall not exceed the amount of  
10 tax imposed under the Kansas income tax act. Such credit shall be  
11 deducted from the taxpayer's income for the taxable year in which the  
12 preceptorship occurred and shall not be refundable.

13 (f) As used in this section:

14 (1) "Community-based faculty preceptor" or "preceptor" means an  
15 individual who is a nursing home administrator, registered nurse or  
16 registered dietitian and licensed as such by this state.

17 (2) "Postsecondary institution" means any not-for-profit institution of  
18 postsecondary education with its main campus or principal place of  
19 operation in Kansas that offers a promise eligible program, is operated  
20 independently and not controlled or administered by any state agency or  
21 subdivision of the state, maintains open enrollment and is accredited by a  
22 nationally recognized accrediting agency for higher education in the  
23 United States.

24 (3) "Preceptorship" means an uncompensated mentoring experience  
25 in which a community-based faculty preceptor provides a program of  
26 personalized instruction, training and supervision to a Kansas board of  
27 regents student or a student of a postsecondary institution.

28 (4) "Student" means an individual participating in a postsecondary  
29 institution or as a sponsor as defined in K.S.A. 65-3501, and amendments  
30 thereto, that provides a training program for the training of nursing home  
31 administrator, registered nurse or certified dietary manager.

32 Sec. 2. This act shall take effect and be in force from and after its  
33 publication in the statute book.