

2.1 Subd. 2. **Appropriation.** An amount sufficient to pay the refunds required by this section
2.2 is appropriated to the commissioner from the general fund.

2.3 Subd. 3. **Report.** (a) By March 1, 2021, the commissioner of revenue, in consultation
2.4 with the commissioner of health, shall issue a report to the chairs and ranking minority
2.5 members of the committees of the house of representatives and senate with jurisdiction over
2.6 taxes, higher education, and health and human services detailing:

2.7 (1) the number of preceptors claiming the credit;

2.8 (2) the average amount of credits claimed;

2.9 (3) the geographical distribution by county of the location of the preceptor's services;

2.10 (4) the professions of the preceptor and the students served by the preceptor; and

2.11 (5) the impact of the tax credit on the availability of preceptors in Minnesota.

2.12 (b) The report required under this subdivision must comply with Minnesota Statutes,
2.13 sections 3.195 and 3.197.

2.14 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.15 31, 2016, and before January 1, 2020.