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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. **4152**

03/10/2022 Authored by Sandell  
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; individual income; establishing a temporary refundable  
1.3 preceptor credit; requiring a report.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **PRECEPTOR CREDIT.**

1.6 Subdivision 1. Credit allowed. (a) An individual who qualifies as a preceptor under  
1.7 this section is allowed a credit against the tax imposed by Minnesota Statutes, chapter 290,  
1.8 equal to \$5,000.

1.9 (b) For purposes of this section, a "preceptor" means a physician, advanced practice  
1.10 registered nurse, physician assistant, or mental health professional who:

1.11 (1) served as a health professions student preceptor or medical resident preceptor for at  
1.12 least 12 weeks or 480 hours during the taxable year; and

1.13 (2) received no additional compensation for serving as a preceptor to a medical resident  
1.14 or medical student, advanced practice registered nurse, physician assistant, or mental health  
1.15 professional student.

1.16 (c) If the amount of the credit that an individual is eligible to receive under this section  
1.17 exceeds the individual's tax liability under Minnesota Statutes, chapter 290, the commissioner  
1.18 of revenue shall refund the excess to the taxpayer.

1.19 (d) For a nonresident or part-year resident taxpayer, the credit must be allocated based  
1.20 on the percentage calculated under Minnesota Statutes, section 290.06, subdivision 2c,  
1.21 paragraph (e).

2.1 (e) The commissioner of revenue, in consultation with the commissioner of health, shall  
2.2 prescribe the form and manner in which the credit must be claimed.

2.3 Subd. 2. **Appropriation.** An amount sufficient to pay the refunds required by this section  
2.4 is appropriated to the commissioner of revenue from the general fund.

2.5 Subd. 3. **Report.** (a) By March 1, 2025, the commissioner of revenue, in consultation  
2.6 with the commissioner of health, shall issue a report to the chairs and ranking minority  
2.7 members of the committees of the house of representatives and senate with jurisdiction over  
2.8 taxes, higher education, and health and human services detailing:

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

2.10 (2) the average amount of credits claimed;

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

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

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

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

2.16 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
2.17 31, 2022, and before January 1, 2026.