

119TH CONGRESS
1ST SESSION

H. R. 392

To amend the Internal Revenue Code of 1986 to create a tax credit for nurse preceptors.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 2025

Mrs. KIGGANS of Virginia (for herself, Ms. TENNEY, Mr. JOYCE of Ohio, and Mr. COSTA) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to create a tax credit for nurse preceptors.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Providing Real-world
5 Education and Clinical Experience by Precepting Tomor-
6 row’s Nurses Act” or the “PRECEPT Nurses Act”.

7 **SEC. 2. CREDIT FOR NURSE PRECEPTORS.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 25E the fol-
 2 lowing new section:

3 **“SEC. 25F. CREDIT FOR NURSE PRECEPTORS.**

4 “(a) IN GENERAL.—In the case of any eligible nurse
 5 preceptor, there shall be allowed as a credit against the
 6 tax imposed by this chapter for any taxable year an
 7 amount equal to \$2,000.

8 “(b) DEFINITIONS.—For purposes of this section,
 9 with respect to any taxable year—

10 “(1) ELIGIBLE NURSE PRECEPTOR.—The term
 11 ‘eligible nurse preceptor’ means an individual who
 12 serves not less than 200 hours during the taxable
 13 year as a nurse preceptor in a community which is
 14 designated as a health professional shortage area
 15 under section 332 of the Public Health Service Act.
 16 The Secretary shall publish on an annual basis on
 17 the website of the Internal Revenue Service a list of
 18 the areas which are so designated.

19 “(2) NURSE PRECEPTOR.—The term ‘nurse
 20 preceptor’ means a licensed registered nurse or
 21 health care provider (as defined in section 3000(3)
 22 of the Public Health Service Act (42 U.S.C.
 23 300jj(3))) who provides supervision and personalized
 24 experiential learning, training, instruction, and men-
 25 toring opportunities in the clinical practice of nurs-

1 ing (as defined by the applicable State Board of
2 Nursing, applicable state agency, or written agree-
3 ment between the relevant academic institution and
4 clinical site) to a student of nursing, student of ad-
5 vanced practice registered nursing, or newly hired li-
6 censed nurse.

7 “(3) RELEVANT ACADEMIC INSTITUTION.—The
8 term ‘relevant academic institution’ means a school
9 of nursing (as defined in section 801(2) of the Pub-
10 lic Health Service Act (42 U.S.C. 296(2))) in which
11 a student of nursing or student of advanced practice
12 registered nursing is enrolled.

13 “(4) NEWLY HIRED.—The term ‘newly hired’
14 means within the first 6 months of employment.

15 “(5) MINIMUM REQUIRED HOURS OF PRECEP-
16 TORSHIP.—The term ‘minimum required hours of
17 preceptorship’ means 200 hours of serving as a
18 nurse preceptor.

19 “(c) REPORTING REQUIREMENT.—

20 “(1) IN GENERAL.—No credit shall be allowed
21 under subsection (a) unless the eligible nurse pre-
22 ceptor has received a certification indicating that the
23 eligible nurse preceptor has completed the minimum
24 required hours of preceptorship for the taxable year.

1 “(2) CONTENTS OF CERTIFICATION.—A certifi-
 2 cation under paragraph (1) shall include—

3 “(A) a certification from the relevant
 4 partnering academic institution stating the
 5 number of hours the preceptor served as a
 6 nurse preceptor to a student of nursing or stu-
 7 dent of advanced practice registered nursing
 8 during the taxable year, or

9 “(B) a certification from the clinical site at
 10 which the preceptor is employed stating the
 11 number of hours the preceptor served as a
 12 nurse preceptor to a newly hired nurse during
 13 the taxable year.

14 “(3) MULTIPLE CERTIFICATIONS.—A nurse
 15 preceptor may receive multiple certifications from
 16 multiple entities under paragraph (2) to establish
 17 the completion of the minimum required hours of
 18 preceptorship.

19 “(d) TERMINATION.—This section shall not apply to
 20 any taxable year beginning after December 31, 2032.”.

21 (b) CLERICAL AMENDMENT.—The table of sections
 22 for subpart A of part IV of subchapter A of chapter 1
 23 of the Internal Revenue Code of 1986 is amended by in-
 24 serting after the item relating to section 25E the following
 25 new item:

“Sec. 25F. Credit for nurse preceptors.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2025.

4 (d) REPORT AND EVALUATION.—

5 (1) IN GENERAL.—For taxable years beginning
6 in calendar year 2026, and each calendar year there-
7 after through 2032, the Secretary of the Treasury
8 (or the Secretary’s delegate) shall report to the rel-
9 evant committees of Congress for taxable years be-
10 ginning in such calendar year on the credit under
11 section 25F of the Internal Revenue Code of 1986,
12 as added by this section. Such report shall include—

13 (A) the number of taxpayers claiming such
14 credit for taxable years beginning in such cal-
15 endar year,

16 (B) the total hours served and other aggre-
17 gated and averaged data on the preceptorships
18 served by taxpayers as an eligible nurse pre-
19 ceptor (as defined in section 25F(b) of such
20 Code, as so added),

21 (C) the geographic distribution of tax-
22 payers claiming such credit for the taxable year,
23 and

1 (D) such other information as determined
2 relevant by the Secretary (or the Secretary's
3 delegate).

4 (2) EVALUATION.—Not later than June 30,
5 2033, the Secretary of the Treasury (or the Sec-
6 retary's delegate), in consultation with the Adminis-
7 trator of the Health Resources and Services Admin-
8 istration, shall provide to the relevant committees of
9 Congress an evaluation of the effectiveness of the
10 credit under section 25F of the Internal Revenue
11 Code of 1986, as added by this section, in increasing
12 the number of nurse preceptors in the United
13 States.

14 (3) RELEVANT COMMITTEES OF CONGRESS.—
15 For purposes of this subsection, the term “relevant
16 committees of Congress” means—

17 (A) the Committee on Finance of the Sen-
18 ate,

19 (B) the Committee on Ways and Means of
20 the House of Representatives,

21 (C) the Committee on Health, Education,
22 Labor, and Pensions of the Senate,

23 (D) the Committee on Education and
24 Workforce of the House of Representatives, and

- 1 (E) the Committee on Energy and Com-
- 2 merce of the House of Representatives.

