

1 SB402
2 167259-1
3 By Senator Dial
4 RFD: Finance and Taxation Education
5 First Read: 21-APR-15

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8 SYNOPSIS: Under existing law, there is no income tax
9 credit for a physician, assistant to physician, or
10 advanced practice nurse who provides clinical
11 rotations without compensation to students enrolled
12 in state medical programs.

13 This bill would provide an income tax credit
14 of \$1,000 to a physician who provides without
15 compensation at least three clinical rotations
16 annually to students who are in a state medical or
17 osteopathic medical program, a physician assistant
18 program, or an advanced practice nurse program.

19 This bill would provide an income tax credit
20 of \$750 to a physician assistant who provides
21 without compensation at least three clinical
22 rotations annually to students who are in a state
23 physician assistant program.

24 This bill would also provide an income tax
25 credit of \$750 to an advanced practice nurse who
26 provides without compensation at least three

1 clinical rotations annually to students who are in
2 a state nurse practitioner program.

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4 A BILL
5 TO BE ENTITLED
6 AN ACT

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8 Relating to income tax credits; to provide an income
9 tax credit of \$1,000 to a physician who provides without
10 compensation at least three clinical rotations annually to
11 students who are in a state medical or osteopathic medical
12 program, a physician assistant program, or an advanced
13 practice nurse program; to provide an income tax credit of
14 \$750 to a physician assistant who provides without
15 compensation at least three clinical rotations annually to
16 students who are in a state physician assistant program; and
17 to provide an income tax credit of \$750 to an advanced
18 practice nurse who provides without compensation at least
19 three clinical rotations annually to students who are in a
20 state advanced practice nurse program.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. (a) As used in this section, the
23 following words shall have the following meanings:

24 (1) CLINICAL ROTATION. A clinical rotation for a
25 student in a medical or osteopathic program, a physician
26 assistant program, or an advanced practice nurse program that
27 is approved by and provided through a qualified school.

1 (2) QUALIFIED SCHOOL. An institution of higher
2 learning in the State of Alabama that has an accredited
3 educational program for medicine or osteopathic medicine,
4 physician assistants, or advanced practice nurses.

5 (3) SUPERVISING ADVANCED PRACTICE NURSE. An advanced
6 practice nurse licensed under Title 34, Chapter 21, Code of
7 Alabama 1975, who, through an agreement with a qualified
8 school, provides training to students in an advanced practice
9 nurse program through clinical rotations.

10 (4) SUPERVISING PHYSICIAN. A physician licensed
11 under Title 34, Chapter 24, Code of Alabama 1975, who, through
12 an agreement with a qualified school, provides training to
13 students in a medical or osteopathic medical program,
14 physician assistant program, or advanced practice nurse
15 program through clinical rotations.

16 (5) SUPERVISING PHYSICIAN ASSISTANT. An assistant to
17 physician licensed under Title 34, Chapter 24, Code of Alabama
18 1975, who, through an agreement with a qualified school,
19 provides training to students in a physician assistant program
20 through clinical rotations.

21 (b) Beginning with the 2016 tax year, a supervising
22 physician, supervising physician assistant, or supervising
23 advanced practice nurse who provides a minimum of three
24 clinical rotations to students within a year and who is not
25 compensated for providing the clinical rotations shall be
26 allowed a credit against the tax imposed by Section 40-18-2,
27 Code of Alabama 1975, in the following amounts:

1 (1) A supervising physician shall be allowed a
2 credit of one thousand dollars (\$1,000).

3 (2) A supervising physician's assistant shall be
4 allowed a credit of seven hundred fifty dollars (\$750).

5 (3) A supervising advanced practice nurse shall be
6 allowed a credit of seven hundred fifty dollars (\$750).

7 (c) In order to qualify for an income tax credit
8 under this section, a clinical rotation shall include a
9 minimum of 80 hours of instruction in family medicine,
10 internal medicine, pediatrics, obstetrics and gynecology,
11 emergency medicine, psychiatry, or general surgery.

12 (d) The qualified physician assistant, advanced
13 practice nurse, or medical school or program responsible for
14 the accrediting of the clinical rotations shall administer
15 this program and certify those qualifying for tax credits
16 under this section.

17 Section 2. This act shall become effective on the
18 first day of the third month following its passage and
19 approval by the Governor, or its otherwise becoming law.