

SB3638



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB3638

Introduced 1/19/2022, by Sen. Dan McConchie

SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Creates an income tax credit for an individual taxpayer who is a medical professional in a community-based practice who serves without compensation as a preceptor for at least one student from a qualifying institution in Illinois and provides clinical instruction for students from a non-Illinois based program for compensation in the same tax year. Provides that the credit shall be \$200 per qualifying student per week, but not to exceed \$9,600 per taxpayer in any tax year.

LRB102 23009 HLH 32163 b

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by
5 adding Section 232 as follows:

6 (35 ILCS 5/232 new)

7 Sec. 232. Clinical preceptor credit.

8 (a) For taxable years beginning on or after January 1,
9 2023, each individual taxpayer who is a medical professional
10 in a community-based practice who serves without compensation
11 as a preceptor for at least one student from a qualifying
12 institution in Illinois and provides clinical instruction for
13 students from a non-Illinois based program for compensation in
14 the same tax year is eligible for a credit against the tax
15 imposed by subsections (a) and (b) of Section 201 as provided
16 in this Section. Only one taxpayer may claim a credit under
17 this Section for serving as a preceptor for any particular
18 student in any tax year. The amount of the credit shall be \$200
19 per qualifying student per week, but not to exceed \$9,600 per
20 taxpayer in any tax year.

21 (b) In no event shall a credit under this Section reduce
22 the taxpayer's liability to less than zero. If the amount of
23 the credit exceeds the tax liability for the year, the excess

1 may be carried forward and applied to the tax liability of the
2 5 taxable years following the excess credit year. The tax
3 credit shall be applied to the earliest year for which there is
4 a tax liability. If there are credits for more than one year
5 that are available to offset a liability, the earlier credit
6 shall be applied first.

7 (c) As used in this Section:

8 "Community-based practice" means family medicine, internal
9 medicine, pediatrics, obstetrics and gynecology, psychiatry,
10 general surgery, and podiatric medicine.

11 "Medical professional" means a physician, physician
12 assistant, advanced practice registered nurse, or podiatrist.

13 "Preceptor" means a licensed medical professional who: (i)
14 provides uncompensated supervision and instruction during
15 student-required clinical training rotations to enable the
16 student to obtain an eligible professional degree; and (ii)
17 provides a minimum of 8 required clinical rotation weeks
18 within a calendar year.

19 "Qualifying institution" means a public or private
20 university or college accredited through the Higher Learning
21 Commission with a physical campus in the State.

22 "Qualifying student" means a student from an Illinois
23 qualifying institution for whom the taxpayer serves as a
24 preceptor without compensation.