

118TH CONGRESS
2D SESSION

H. R. 8738

To amend the Internal Revenue Code of 1986 to provide a credit against tax for certain health professionals providing clinical supervision to students in rural health professional shortage areas.

IN THE HOUSE OF REPRESENTATIVES

JUNE 13, 2024

Ms. PETTERSEN (for herself and Mr. MOLINARO) 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 provide a credit against tax for certain health professionals providing clinical supervision to students in rural health professional shortage areas.

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 “Rural Health Pre-
5 ceptor Tax Fairness Act”.

1 **SEC. 2. TAX CREDIT FOR ELIGIBLE HEALTH PROFES-**
 2 **SIONALS PROVIDING COVERED CLINICAL SU-**
 3 **PERVISION TO QUALIFIED STUDENTS.**

4 (a) IN GENERAL.—Subpart A of part IV of sub-
 5 chapter A of chapter 1 of the Internal Revenue Code of
 6 1986 is amended by inserting after section 25E the fol-
 7 lowing new section:

8 **“SEC. 25F. CREDIT FOR ELIGIBLE HEALTH PROFESSIONALS**
 9 **PROVIDING COVERED CLINICAL SUPER-**
 10 **VISION TO QUALIFIED STUDENTS.**

11 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
 12 gible health professional who provides clinical supervision
 13 to a qualified student in a rural health professional short-
 14 age area or covered rural area, there shall be allowed as
 15 a credit against the tax imposed by this chapter an
 16 amount equal to \$1,000 for a taxable year in which the
 17 fourth week of such supervision ends.

18 “(b) LIMITATION.—The credit allowed under sub-
 19 section (a) shall not exceed \$1,000 with respect to any
 20 eligible health professional for any taxable year.

21 “(c) ELIGIBLE HEALTH PROFESSIONAL.—For pur-
 22 poses of this section, the term ‘eligible health professional’
 23 means, with respect to any clinical supervision, an indi-
 24 vidual who, at all times during such supervision, is li-
 25 censed to provide health care services by the State in

1 which such individual provides such supervision, and who
2 is—

3 “(1) an advanced practice nurse,

4 “(2) a certified addiction counselor who pro-
5 vides outpatient clinical care,

6 “(3) a doctor of dental medicine,

7 “(4) a doctor of dental surgery,

8 “(5) a doctor of osteopathy,

9 “(6) a licensed clinical or counseling psycholo-
10 gist,

11 “(7) a licensed clinical social worker,

12 “(8) a licensed professional counselor,

13 “(9) a licensed marriage and family therapist,

14 “(10) a licensed addiction counselor,

15 “(11) a doctor of medicine,

16 “(12) a pharmacist,

17 “(13) a physician assistant,

18 “(14) a psychiatric nurse specialist,

19 “(15) a registered dental hygienist, or

20 “(16) a registered nurse.

21 “(d) DEFINITIONS.—For purposes of this section—

22 “(1) QUALIFIED STUDENT.—The term ‘quali-
23 fied student’ means, with respect to any clinical su-
24 pervision, a student who, at all times during the su-

1 pervision, is enrolled in an eligible educational insti-
 2 tution in a course of study or program leading to—

3 “(A) a degree in a health profession; or

4 “(B) licensure as a health professional.

5 “(2) ELIGIBLE EDUCATIONAL INSTITUTION.—

6 The term ‘eligible educational institution’ has the
 7 meaning given such term in section 25A(f)(2).

8 “(3) RURAL HEALTH PROFESSIONAL SHORTAGE

9 AREA.—The term ‘rural health professional shortage
 10 area’ means any portion of a health professional
 11 shortage area (as defined in section 332 of the Pub-
 12 lic Health Service Act (42 U.S.C. 254e)) that is out-
 13 side of a metropolitan statistical area (within the
 14 meaning of section 143(k)(2)(B)).

15 “(4) COVERED RURAL AREA.—The term ‘cov-
 16 ered rural area’ means an area defined as rural by
 17 the Administrator of the Health Resources and Serv-
 18 ices Administration for purposes of rural health
 19 funding eligibility.”.

20 (b) CLERICAL AMENDMENT.—The table of sections
 21 for subpart A of part IV of subchapter A of chapter 1
 22 of such Code is amended by inserting after the item relat-
 23 ing to section 25E the following new item:

 “Sec. 25F. Credit for eligible health professionals providing covered clinical su-
 pervision to qualified students.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this Act shall apply to taxable years beginning on the date
3 after the enactment of this Act.

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