

119TH CONGRESS
1ST SESSION

S. 131

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

IN THE SENATE OF THE UNITED STATES

JANUARY 16, 2025

Mr. KELLY (for himself and Mrs. BLACKBURN) introduced the following bill;
which was read twice and referred to the Committee on Finance

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-

ing (as defined by the applicable State Board of Nursing, applicable state agency, or written agreement between the relevant academic institution and clinical site) to a student of nursing, student of advanced practice registered nursing, or newly hired licensed nurse.

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

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

“(5) MINIMUM REQUIRED HOURS OF PRECEPTORSHIP.—The term ‘minimum required hours of preceptorship’ means 200 hours of serving as a nurse preceptor.

“(c) REPORTING REQUIREMENT.—

“(1) IN GENERAL.—No credit shall be allowed under subsection (a) unless the eligible nurse preceptor has received a certification indicating that the eligible nurse preceptor has completed the minimum 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.—Beginning with taxable year
 6 2026 and ending with taxable year 2032, the Sec-
 7 retary of the Treasury (or such Secretary’s delegate)
 8 shall report to the relevant committees of Congress
 9 for each taxable year on the credit under section
 10 25F of the Internal Revenue Code of 1986, as added
 11 by this section. Such report shall include—

12 (A) the number of taxpayers claiming such
 13 credit for the taxable year, and

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

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

22 (D) such other information as determined
 23 relevant by the Secretary (or the Secretary’s
 24 delegate).

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

11 (3) RELEVANT COMMITTEES OF CONGRESS.—
 12 For purposes of this subsection, the term “relevant
 13 committees of Congress” means—

14 (A) the Committee on Finance of the Sen-
 15 ate,

16 (B) the Committee on Ways and Means of
 17 the House of Representatives,

18 (C) the Committee on Health, Education,
 19 Labor, and Pensions of the Senate,

20 (D) the Committee on Education and
 21 Workforce of the House of Representatives, and

22 (E) the Committee on Energy and Com-
 23 merce of the House of Representatives.

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