



Rep. Natalie A. Manley

Filed: 4/1/2024

10300HB2374ham001

LRB103 30009 HLH 70928 a

1 AMENDMENT TO HOUSE BILL 2374

2 AMENDMENT NO. _____. Amend House Bill 2374 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 adding Section 241 as follows:

6 (35 ILCS 5/241 new)

7 Sec. 241. Clinical preceptor credit.

8 (a) For taxable years beginning on or after January 1,
9 2024, each advanced practice registered nurse licensed under
10 the Nurse Practice Act who volunteers, without pay, during the
11 taxable year to serve as a preceptor for at least one student
12 from a qualified advanced practice nursing education program
13 in Illinois and each physician assistant licensed under the
14 Physician Assistant Practice Act of 1987 who volunteers,
15 without pay, during the taxable year to serve as a preceptor
16 for at least one student from a qualified physician assistant

1 education program in Illinois is entitled to a credit against
2 the taxes imposed by subsections (a) and (b) of Section 201 in
3 the amount of \$200 per qualifying student per clinical week,
4 but not to exceed \$6,400 per taxpayer in any tax year. An
5 advanced practice registered nurse or physician assistant may
6 claim a credit for a qualifying student under this Section in a
7 taxable year only if that qualifying student has not been
8 claimed by another taxpayer in that taxable year.

9 (b) In no event shall a credit under this Section reduce a
10 taxpayer's liability to less than zero.

11 (c) As used in this Section:

12 "Clinical week" means one week of supervision and
13 instruction of the qualifying student based on a minimum
14 8-week rotation.

15 "Preceptor" means an advanced practice registered nurse
16 licensed under the Nurse Practice Act or a physician assistant
17 licensed under the Physician Assistant Practice Act of 1987
18 who, in either case, provides to the same student for a minimum
19 of 8 clinical weeks within a calendar year uncompensated
20 supervision and instruction during the student-required
21 clinical training rotation weeks as needed to enable the
22 student to obtain an eligible degree.

23 "Qualified advanced practice nursing education program"
24 means a graduate advanced practice nursing education program
25 offered through a public or private university in the State
26 that allows the applicant to be eligible for national

1 certification in the clinical advanced practice registered
2 nursing specialty.

3 "Qualified physician assistant education program" means a
4 program offered through a public or private university in the
5 State that:

6 (1) has been approved by the Accreditation Review
7 Commission on Education for the Physician Assistant, or
8 its successor agency, for the training of physician
9 assistants; or

10 (2) meets the criteria specified by the National
11 Commission on Certification of Physician Assistants, or
12 its successor agency, for eligibility to sit for the
13 certifying examination as a physician assistant.

14 "Qualifying student" means a student enrolled in a
15 qualified advanced practice nursing education program or a
16 qualified physician assistant education program in Illinois.

17 Section 99. Effective date. This Act takes effect upon
18 becoming law."