



SPONSOR: Rep. Minor-Brown & Rep. Heffernan &
Rep. Dorsey Walker & Sen. Poore
Reps. Lambert, Morrison; Sen. S. McBride

HOUSE OF REPRESENTATIVES
152nd GENERAL ASSEMBLY

HOUSE BILL NO. 136

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO PERSONAL INCOME TAX.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend Chapter 11, Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1118. Tax credit for nurse preceptors.

(a) As used in this section:

(1) a. "Preceptor" means any one of the following:

1. A registered nurse who holds Bachelor of Science in Nursing or higher degree, and a valid license to practice.

2. An advanced practice nurse.

3. A physician's assistant.

4. A physician.

b. "Preceptor" has a valid, unencumbered active license and practice in a comparable practice focus and shall have demonstrated competencies in the area of practice to which the student is assigned. Preceptors may be used to accomplish faculty directed clinical learning experiences for a student enrolled in an in-state training program approved by the applicable licensing authority.

(2) "Preceptorship" means an uncompensated mentoring experience in which a preceptor is used to accomplish faculty directed clinical experiences for a student enrolled in an in-state training program approved by the applicable licensing authority. A qualifying preceptorship for one advanced practice nursing candidate is a minimum of 100 clinical hours per semester. A qualifying preceptorship for a candidate pursuing an undergraduate degree is a minimum of 80 hours per semester.

(b) A resident individual functioning in the role of preceptor shall be allowed a nonrefundable credit against the tax imposed by this chapter in the amount of \$1,000 per advanced practice preceptorship, or \$500 per undergraduate

preceptorship, during the income tax year in which the credit is claimed. A resident individual may receive up to \$5,000 in credit. Any unused credit may not be carried over to any other taxable year.

(c) A preceptor shall submit a certification form to the Department for each preceptorship that is provided by the approved training program for which the preceptor teaches along with the preceptor's tax return.

(d) The certification form in subsection (c) of this section shall be developed by the Department in collaboration with the Division of Professional Regulation and shall be distributed to the approved training programs by the applicable professional licensing entity.

Section 2. This Act shall be effective for tax years beginning on or after January 1, 2024.

SYNOPSIS

While the exact number of nurse vacancies in Delaware fluctuates, healthcare providers agree that the current shortage is unsustainable. Nursing shortages lead to error, higher morbidity, and mortality rates.

The American Association of Colleges of Nursing (AACN) outlines a number of contributing factors impacting the current national nursing shortage. One was a lack of nursing school faculty - including the preceptors that provide supervision and instruction for clinical practice. Since Delaware's nursing education programs must require clinical learning experiences provided by these preceptors, nursing students have difficulty completing the required coursework necessary for degree and licensure.

Section 1. This bill provides a nonrefundable tax credit of up to \$1,000 and up to \$5,000 for individual qualifying preceptors and clinical preceptors.

Section 2. This Act shall be effective for tax years beginning on or after January 1, 2024.