

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-

1 ing (as defined by the applicable State Board of  
2 Nursing, applicable state agency, or written agree-  
3 ment between the relevant academic institution and  
4 clinical site) to a student of nursing, student of ad-  
5 vanced practice registered nursing, or newly hired li-  
6 censed nurse.

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

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

15 “(5) MINIMUM REQUIRED HOURS OF PRECEP-  
16 TORSHIP.—The term ‘minimum required hours of  
17 preceptorship’ means 200 hours of serving as a  
18 nurse preceptor.

19 “(c) REPORTING REQUIREMENT.—

20 “(1) IN GENERAL.—No credit shall be allowed  
21 under subsection (a) unless the eligible nurse pre-  
22 ceptor has received a certification indicating that the  
23 eligible nurse preceptor has completed the minimum  
24 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.

○