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(Original Signature of Member)

118TH CONGRESS
2D SESSION

H. R. _____

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.

Ms. PETTERSEN introduced the following bill; which was referred to the
Committee on _____

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.