

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Bill No. 2331, Page 1, Section A, Line 2, by inserting after all of said section and  
2 line the following:

3  
4 "135.690. 1. As used in this section, the following terms mean:

5 (1) "Community-based faculty preceptor", a physician or physician assistant who is licensed  
6 in Missouri and provides preceptorships to Missouri medical students or physician assistant students  
7 without direct compensation for the work of precepting;

8 (2) "Department", the Missouri department of health and senior services;

9 (3) "Division", the division of professional registration of the department of commerce and  
10 insurance;

11 (4) "Federally Qualified Health Center (FQHC)", a reimbursement designation from the  
12 Bureau of Primary Health Care and the Centers for Medicare and Medicaid services of the United  
13 States Department of Health and Human Services;

14 (5) "Medical student", an individual enrolled in a Missouri medical college approved and  
15 accredited as reputable by the American Medical Association or the Liaison Committee on Medical  
16 Education or enrolled in a Missouri osteopathic college approved and accredited as reputable by the  
17 Commission on Osteopathic College Accreditation;

18 (6) "Medical student core preceptorship" or "physician assistant student core preceptorship",  
19 a preceptorship for a medical student or physician assistant student that provides a minimum of one  
20 hundred twenty hours of community-based instruction in family medicine, internal medicine,  
21 pediatrics, psychiatry, or obstetrics and gynecology under the guidance of a community-based  
22 faculty preceptor. A community-based faculty preceptor may add together the amounts of  
23 preceptorship instruction time separately provided to multiple students in determining whether he or  
24 she has reached the minimum hours required under this subdivision, but the total preceptorship  
25 instruction time provided shall equal at least one hundred twenty hours in order for such preceptor to  
26 be eligible for the tax credit authorized under this section;

27 (7) "Physician assistant student", an individual participating in a Missouri physician  
28 assistant program accredited by the Accreditation Review Commission on Education for the  
29 Physician Assistant or its successor organization;

30 (8) "Taxpayer", any individual, firm, partner in a firm, corporation, or shareholder in an S

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 corporation doing business in this state and subject to the state income tax imposed under chapter  
2 143, excluding withholding tax imposed under sections 143.191 to 143.265.

3 2. (1) Beginning January 1, 2023, any community-based faculty preceptor who serves as  
4 the community-based faculty preceptor for a medical student core preceptorship or a physician  
5 assistant student core preceptorship shall be allowed a credit against the tax otherwise due under  
6 chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, in an amount  
7 equal to one thousand dollars for each preceptorship, up to a maximum of three thousand dollars per  
8 tax year, if he or she completes up to three preceptorship rotations during the tax year and did not  
9 receive any direct compensation for the preceptorships.

10 (2) To receive the credit allowed by this section, a community-based faculty preceptor shall  
11 claim such credit on his or her return for the tax year in which he or she completes the preceptorship  
12 rotations and shall submit supporting documentation as prescribed by the division and the  
13 department.

14 (3) In no event shall the total amount of a tax credit authorized under this section exceed a  
15 taxpayer's income tax liability for the tax year for which such credit is claimed. No tax credit  
16 authorized under this section shall be allowed a taxpayer against his or her tax liability for any prior  
17 or succeeding tax year.

18 (4) No more than two hundred preceptorship tax credits shall be authorized under this  
19 section for any one calendar year. The tax credits shall be awarded on a first-come, first-served  
20 basis. The division and the department shall jointly promulgate rules for determining the manner in  
21 which taxpayers who have obtained certification under this section are able to claim the tax credit.  
22 The cumulative amount of tax credits awarded under this section shall not exceed two hundred  
23 thousand dollars per year.

24 (5) Notwithstanding the provisions of subdivision (4) of this subsection, the department is  
25 authorized to exceed the two hundred thousand dollars per year tax credit program cap in any  
26 amount not to exceed the amount of funds remaining in the medical preceptor fund, as established  
27 under subsection 3 of this section, as of the end of the most recent tax year, after any required  
28 transfers to the general revenue fund have taken place in accordance with the provisions of  
29 subsection 3 of this section.

30 3. (1) Funding for the tax credit program authorized under this section shall be generated by  
31 the division from a license fee increase of seven dollars per license for physicians and surgeons and  
32 from a license fee increase of three dollars per license for physician assistants. The license fee  
33 increases shall take effect beginning January 1, 2023, based on the underlying license fee rates  
34 prevailing on that date. The underlying license fee rates shall be determined under section 334.090  
35 and all other applicable provisions of chapter 334.

36 (2) (a) There is hereby created in the state treasury the "Medical Preceptor Fund", which  
37 shall consist of moneys collected under this subsection. The state treasurer shall be custodian of the  
38 fund. In accordance with sections 30.170 and 30.180, the state treasurer may approve  
39 disbursements. The fund shall be a dedicated fund and, upon appropriation, moneys in the fund

1 shall be used solely by the department for the administration of the tax credit program authorized  
2 under this section. Notwithstanding the provisions of section 33.080 to the contrary, any moneys  
3 remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue  
4 fund. The state treasurer shall invest moneys in the medical preceptor fund in the same manner as  
5 other funds are invested. Any interest and moneys earned on such investments shall be credited to  
6 the fund.

7 (b) Notwithstanding any provision of this chapter or any other provision of law to the  
8 contrary, all revenue from the license fee increases described under subdivision (1) of this  
9 subsection shall be deposited in the medical preceptor fund. After the end of every tax year, an  
10 amount equal to the total dollar amount of all tax credits claimed under this section shall be  
11 transferred from the medical preceptor fund to the state's general revenue fund established under  
12 section 33.543. Any excess moneys in the medical preceptor fund shall remain in the fund and shall  
13 not be transferred to the general revenue fund.

14 4. (1) The department shall administer the tax credit program authorized under this section.  
15 Each taxpayer claiming a tax credit under this section shall file an application with the department  
16 verifying the number of hours of instruction and the amount of the tax credit claimed. The hours  
17 claimed on the application shall be verified by the college or university department head or the  
18 program director on the application. The certification by the department affirming the taxpayer's  
19 eligibility for the tax credit provided to the taxpayer shall be filed with the taxpayer's income tax  
20 return.

21 (2) No amount of any tax credit allowed under this section shall be refundable. No tax  
22 credit allowed under this section shall be transferred, sold, or assigned. No taxpayer shall be  
23 eligible to receive the tax credit authorized under this section if such taxpayer employs persons who  
24 are not authorized to work in the United States under federal law.

25 5. The department of commerce and insurance and the department of health and senior  
26 services shall jointly promulgate rules to implement the provisions of this section. Any rule or  
27 portion of a rule, as that term is defined in section 536.010, that is created under the authority  
28 delegated in this section shall become effective only if it complies with and is subject to all of the  
29 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
30 nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to  
31 review, to delay the effective date, or to disapprove and annul a rule are subsequently held  
32 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
33 August 28, 2022, shall be invalid and void."; and

34  
35 Further amend said bill by amending the title, enacting clause, and intersectional references  
36 accordingly.