

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/House Bill No. 2331, Page 1, Section A, Line 14,

2 by inserting after all of said line the following:

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

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

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

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

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

18 (5) "Medical student", an individual enrolled in a
19 Missouri medical college approved and accredited as
20 reputable by the American Medical Association or the Liaison
21 Committee on Medical Education or enrolled in a Missouri
22 osteopathic college approved and accredited as reputable by
23 the Commission on Osteopathic College Accreditation;

24 (6) "Medical student core preceptorship" or "physician
25 assistant student core preceptorship", a preceptorship for a
26 medical student or physician assistant student that provides

27 a minimum of one hundred twenty hours of community-based
28 instruction in family medicine, internal medicine,
29 pediatrics, psychiatry, or obstetrics and gynecology under
30 the guidance of a community-based faculty preceptor. A
31 community-based faculty preceptor may add together the
32 amounts of preceptorship instruction time separately
33 provided to multiple students in determining whether he or
34 she has reached the minimum hours required under this
35 subdivision, but the total preceptorship instruction time
36 provided shall equal at least one hundred twenty hours in
37 order for such preceptor to be eligible for the tax credit
38 authorized under this section;

39 (7) "Physician assistant student", an individual
40 participating in a Missouri physician assistant program
41 accredited by the Accreditation Review Commission on
42 Education for the Physician Assistant or its successor
43 organization;

44 (8) "Taxpayer", any individual, firm, partner in a
45 firm, corporation, or shareholder in an S corporation doing
46 business in this state and subject to the state income tax
47 imposed under chapter 143, excluding withholding tax imposed
48 under sections 143.191 to 143.265.

49 2. (1) Beginning January 1, 2023, any community-based
50 faculty preceptor who serves as the community-based faculty
51 preceptor for a medical student core preceptorship or a
52 physician assistant student core preceptorship shall be
53 allowed a credit against the tax otherwise due under chapter
54 143, excluding withholding tax imposed under sections
55 143.191 to 143.265, in an amount equal to one thousand
56 dollars for each preceptorship, up to a maximum of three
57 thousand dollars per tax year, if he or she completes up to
58 three preceptorship rotations during the tax year and did
59 not receive any direct compensation for the preceptorships.

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

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

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

81 (5) Notwithstanding the provisions of subdivision (4)
82 of this subsection, the department is authorized to exceed
83 the two hundred thousand dollars per year tax credit program
84 cap in any amount not to exceed the amount of funds
85 remaining in the medical preceptor fund, as established
86 under subsection 3 of this section, as of the end of the
87 most recent tax year, after any required transfers to the
88 general revenue fund have taken place in accordance with the
89 provisions of subsection 3 of this section.

90 3. (1) Funding for the tax credit program authorized
91 under this section shall be generated by the division from a
92 license fee increase of seven dollars per license for

93 physicians and surgeons and from a license fee increase of
94 three dollars per license for physician assistants. The
95 license fee increases shall take effect beginning January 1,
96 2023, based on the underlying license fee rates prevailing
97 on that date. The underlying license fee rates shall be
98 determined under section 334.090 and all other applicable
99 provisions of chapter 334.

100 (2) (a) There is hereby created in the state treasury
101 the "Medical Preceptor Fund", which shall consist of moneys
102 collected under this subsection. The state treasurer shall
103 be custodian of the fund. In accordance with sections
104 30.170 and 30.180, the state treasurer may approve
105 disbursements. The fund shall be a dedicated fund and, upon
106 appropriation, moneys in the fund shall be used solely by
107 the department for the administration of the tax credit
108 program authorized under this section. Notwithstanding the
109 provisions of section 33.080 to the contrary, any moneys
110 remaining in the fund at the end of the biennium shall not
111 revert to the credit of the general revenue fund. The state
112 treasurer shall invest moneys in the medical preceptor fund
113 in the same manner as other funds are invested. Any
114 interest and moneys earned on such investments shall be
115 credited to the fund.

116 (b) Notwithstanding any provision of this chapter or
117 any other provision of law to the contrary, all revenue from
118 the license fee increases described under subdivision (1) of
119 this subsection shall be deposited in the medical preceptor
120 fund. After the end of every tax year, an amount equal to
121 the total dollar amount of all tax credits claimed under
122 this section shall be transferred from the medical preceptor
123 fund to the state's general revenue fund established under
124 section 33.543. Any excess moneys in the medical preceptor

125 fund shall remain in the fund and shall not be transferred
126 to the general revenue fund.

127 4. (1) The department shall administer the tax credit
128 program authorized under this section. Each taxpayer
129 claiming a tax credit under this section shall file an
130 application with the department verifying the number of
131 hours of instruction and the amount of the tax credit
132 claimed. The hours claimed on the application shall be
133 verified by the college or university department head or the
134 program director on the application. The certification by
135 the department affirming the taxpayer's eligibility for the
136 tax credit provided to the taxpayer shall be filed with the
137 taxpayer's income tax return.

138 (2) No amount of any tax credit allowed under this
139 section shall be refundable. No tax credit allowed under
140 this section shall be transferred, sold, or assigned. No
141 taxpayer shall be eligible to receive the tax credit
142 authorized under this section if such taxpayer employs
143 persons who are not authorized to work in the United States
144 under federal law.

145 5. The department of commerce and insurance and the
146 department of health and senior services shall jointly
147 promulgate rules to implement the provisions of this
148 section. Any rule or portion of a rule, as that term is
149 defined in section 536.010, that is created under the
150 authority delegated in this section shall become effective
151 only if it complies with and is subject to all of the
152 provisions of chapter 536 and, if applicable, section
153 536.028. This section and chapter 536 are nonseverable, and
154 if any of the powers vested with the general assembly
155 pursuant to chapter 536 to review, to delay the effective
156 date, or to disapprove and annul a rule are subsequently
157 held unconstitutional, then the grant of rulemaking

158 authority and any rule proposed or adopted after August 28,
159 2022, shall be invalid and void."; and
160 Further amend the title and enacting clause accordingly.