

# HOUSE BILL NO. 4731

June 13, 2023, Introduced by Reps. Roth, Prestin, Borton and VanderWall and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.847) by adding section 281.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           **Sec. 281. (1) For tax years that begin on and after January 1,**  
2 **2023 through December 31, 2027, a taxpayer who serves as a**  
3 **preceptor for an advanced practice nursing program-required**  
4 **clinical rotation at an approved health care site located in this**  
5 **state may claim a credit against the tax imposed by this part in an**  
6 **amount equal to \$1,000.00 for every 250 hours completed during the**

1 tax year as a preceptor for an advanced practice nursing program-  
2 required clinical rotation not to exceed \$5,000.00 per tax year. To  
3 claim the credit under this section, the taxpayer shall submit a  
4 certified written statement that the taxpayer did not receive  
5 payment during the tax year from any source for serving as a  
6 preceptor and supporting documentation in a form and manner as  
7 prescribed by the department to verify the taxpayer's hours of  
8 participation as a preceptor with the annual tax return filed under  
9 this part on which a credit under this section is claimed.

10 (2) If the amount of the credit allowed under this section  
11 exceeds the tax liability of the taxpayer for the tax year, that  
12 portion of the credit that exceeds the tax liability of the  
13 taxpayer for the tax year shall be refunded.

14 (3) As used in this section:

15 (a) "Advanced practice registered nurse" means that term as  
16 defined in section 17201 of the public health code, 1978 PA 368,  
17 MCL 333.17201, and includes a registered professional nurse who  
18 holds a specialty certification as a nurse anesthetist under  
19 section 17210 of the public health code, 1978 PA 368, MCL  
20 333.17210.

21 (b) "Advanced practice nursing program-required clinical  
22 rotation" means a clinical rotation required by an institution of  
23 higher education that is established for a student who is enrolled  
24 in an accredited advanced practice nursing program and requires the  
25 student to complete a minimum number of hours of instruction in a  
26 clinical setting under the guidance of an advanced practice  
27 registered nurse at a health care site approved by the institution  
28 of higher education.

29 (c) "Institution of higher education" means an institution of

1 higher education described in section 4, 5, or 6 of article VIII of  
2 the state constitution of 1963 or an independent nonprofit degree-  
3 granting institution of postsecondary education located in this  
4 state that is approved by the state board of education.

5 (d) "Preceptor" means an advanced practice registered nurse  
6 who provides supervision and instruction during student clinical  
7 rotation training experiences and is otherwise not compensated for  
8 the time or services provided.