

The House Committee on Ways and Means offers the following substitute to SB 432:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to imposition, rate, computation, and exemptions from income taxes, so as to delete  
3 an income tax deduction for certain physicians serving as community based faculty  
4 physicians; to create a new income tax credit for taxpayers who are licensed physicians,  
5 advanced practice registered nurses, or physician assistants who provide uncompensated  
6 preceptorship training to medical students, advanced practice registered nurse students, or  
7 physician assistant students for certain periods of time; to provide for procedures, conditions,  
8 and limitations; to provide for definitions; to amend Code Section 48-8-3 of the Official  
9 Code of Georgia Annotated, relating to exemptions from state sales and use taxes, so as to  
10 create an exemption from sales and use tax for charges for admission or membership to a  
11 shooting range; to provide for related matters; to provide for an effective date and  
12 applicability; to repeal conflicting laws; and for other purposes.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

14 **SECTION 1.**

15 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
16 imposition, rate, computation, and exemptions from income taxes, is amended by deleting  
17 paragraph (13.2) of subsection (a) of Code Section 48-7-27, relating to computation of  
18 taxable net income.

19 **SECTION 2.**

20 Said article is further amended by adding a new Code section to read as follows:

21 "48-7-29.22.

22 (a) As used in this Code section, the term:

23 (1) 'Advanced practice registered nurse student' means an individual participating in a  
24 training program in this state that is approved by the Georgia Board of Nursing for the

25 training of individuals to become advanced practice registered nurses as defined in  
26 paragraph (1.1) of Code Section 43-26-3.

27 (2) 'Community based faculty preceptor' means a taxpayer who is a physician as defined  
28 in paragraph (2) of Code Section 43-34-21, an advanced practice registered nurse as  
29 defined in paragraph (1.1) of Code Section 43-26-3, or a physician assistant as defined  
30 in paragraph (7) of Code Section 43-34-102.

31 (3) 'Medical student' means an individual participating in his or her third or fourth year  
32 of a program in this state that is approved by the Georgia Composite Medical Board for  
33 the training of doctors of medicine or doctors of osteopathic medicine.

34 (4) 'Physician assistant student' means an individual participating in a training program  
35 in this state that is approved by the Georgia Composite Medical Board for the training of  
36 individuals to become physician assistants as defined in paragraph (7) of Code Section  
37 43-34-102.

38 (5) 'Preceptorship rotation' means a period of preceptorship training of one or more  
39 medical students, physician assistant students, or advanced practice registered nurse  
40 students that in aggregate totals 160 hours.

41 (6) 'Preceptorship training' means uncompensated community based training of a medical  
42 student, advanced practice registered nurse student, or physician assistant student in  
43 Georgia.

44 (b)(1) A community based faculty preceptor shall be allowed a credit against the tax  
45 imposed by Code Section 48-7-20 when he or she conducts a preceptorship rotation.

46 (2) Such credit shall be accrued on a per preceptorship rotation basis in the amount of  
47 \$500.00 for the first, second, or third preceptorship rotation and \$1,000.00 for the fourth,  
48 fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one  
49 calendar year by a community based faculty preceptor who is a physician as defined in  
50 paragraph (2) of Code Section 43-34-21 and \$375.00 for the first, second, or third  
51 preceptorship rotation and \$750.00 for the fourth, fifth, sixth, seventh, eighth, ninth, or  
52 tenth preceptorship rotation completed in one calendar year by a community based  
53 faculty preceptor who is an advanced practice registered nurse as defined in paragraph  
54 (1.1) of Code Section 43-26-3 or a physician assistant as defined in paragraph (7) of Code  
55 Section 43-34-102.

56 (3) A person shall not accrue credit for more than ten preceptorship rotations in one  
57 calendar year.

58 (c) The state-wide Area Health Education Centers Program Office at Augusta University  
59 shall administer the program and certify preceptorship rotations for the department.

60 (d) To receive the credit allowed by this Code section, a community based faculty  
61 preceptor shall claim such credit on his or her return for the tax year in which he or she

62 completed the preceptorship rotation and shall submit supporting documentation as  
63 prescribed by the commissioner.

64 (e) In no event shall the total amount of the tax credit under this Code section for a taxable  
65 year exceed the taxpayer's income tax liability. No such tax credit shall be allowed the  
66 taxpayer against prior or succeeding years' tax liability.

67 (f) The commissioner shall be authorized to promulgate any rules and regulations  
68 necessary to implement and administer the provisions of this Code section."

69 **SECTION 3.**

70 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
71 state sales and use taxes, is amended by deleting "or" at the end of subparagraph (E) of  
72 paragraph (99), by replacing the period with "; or" at the end of subparagraph (C) of  
73 paragraph (100), and by adding a new paragraph to read as follows:

74 "(101) Charges for a period of at least one month for a membership to a shooting range."

75 **SECTION 4.**

76 This Act shall become effective on July 1, 2018, and Section 2 of this Act shall be applicable  
77 to all taxable years beginning on or after January 1, 2018.

78 **SECTION 5.**

79 All laws and parts of laws in conflict with this Act are repealed.