

SENATE BILL NO. 360

May 25, 2023, Introduced by Senators IRWIN and SHINK and referred to the Committee on Finance, Insurance, and Consumer Protection.

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 2024 through December 31, 2028, a taxpayer who serves as a
3 preceptor for a medical school-required clinical rotation or
4 physician assistant program-required clinical rotation at an
5 approved health care site located in this state may claim a credit
6 against the tax imposed by this part in an amount equal to

1 \$1,000.00 for every 250 hours completed during the tax year as a
2 preceptor for a medical school-required clinical rotation or
3 physician assistant program-required clinical rotation, not to
4 exceed \$5,000.00 per tax year. To claim the credit under this
5 section, the taxpayer shall submit a certified written statement
6 that the taxpayer did not receive payment during the tax year from
7 any source for serving as a preceptor and supporting documentation
8 in a form and manner as prescribed by the department to verify the
9 taxpayer's hours of participation as a preceptor with the annual
10 tax return filed under this part on which a credit under this
11 section is claimed.

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

16 (3) As used in this section:

17 (a) "Institution of higher education" means an institution of
18 higher education described in section 4, 5, or 6 of article VIII of
19 the state constitution of 1963 or an independent nonprofit degree-
20 granting institution of postsecondary education located in this
21 state that is approved by the state board of education.

22 (b) "Medical school-required clinical rotation" or "physician
23 assistant program-required clinical rotation" means a clinical
24 rotation required by an institution of higher education that is
25 established for a student who is enrolled in an accredited medical
26 school or accredited physician assistant program and requires the
27 student to complete a minimum number of hours of instruction in a
28 clinical setting under the guidance of a physician or physician's
29 assistant at a health care site approved by the institution of

1 higher education.

2 (c) "Physician" means that term as defined in section 17001 or
3 17501 of the public health code, 1978 PA 368, MCL 333.17001 or
4 333.17501.

5 (d) "Physician's assistant" means an individual who is
6 licensed as a physician's assistant under part 170 or 175 of the
7 public health code, 1978 PA 368, MCL 333.17001 to 333.17097 or
8 333.17501 to 333.17556.

9 (e) "Preceptor" means a physician or physician's assistant who
10 provides supervision and instruction during student clinical
11 rotation training experiences and is otherwise not compensated for
12 the time or services provided.