

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

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

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 403,  
2 Pages 2 to 4, Section 135.690, Lines 1 - 97, by removing said section from the bill and inserting in  
3 lieu thereof the following:

4  
5 "135.690. 1. As used in this section, the following terms mean:

6 (1) "Board", the State Board of Registration for the Healing Arts in the state of Missouri;

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

10 (3) "Department", the Missouri department of revenue;

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 American Osteopathic Association;

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, in a rural area as defined in this subsection or with a Missouri FQHC. A  
23 community-based faculty preceptor may add together the amounts of preceptorship instruction time  
24 separately provided to multiple students in determining whether he or she has reached the minimum  
25 hours required under this subdivision, but the total preceptorship instruction time provided shall  
26 equal at least one hundred twenty hours in order for such preceptor to be eligible for the tax credit  
27 authorized under this section;

28 (7) "Physician assistant student", an individual participating in a Missouri physician  
29 assistant program accredited by the Commission on Accreditation of Allied Health Education  
30 Programs or its successor organization;

31 (8) "Rural area", a county that does not have a population density greater than one hundred

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

1 fifty persons per square mile and any county that contains at least part of the central city of any  
2 Metropolitan Statistical Area (MSA) based on applicable guidelines published by the United States  
3 Census Bureau;

4 (9) "Taxpayer", any individual, firm, partner in a firm, corporation, or shareholder in an S  
5 corporation doing business in this state and subject to the state income tax imposed under chapter  
6 143, excluding withholding tax imposed under sections 143.191 to 143.265.

7 2. (1) Beginning January 1, 2022, any community-based faculty preceptor who serves as  
8 the community-based faculty preceptor for a medical student core preceptorship or a physician  
9 assistant student core preceptorship shall be allowed a credit against the tax otherwise due under  
10 chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, in an amount  
11 equal to one thousand dollars for each preceptorship, up to a maximum of three thousand dollars per  
12 tax year, if he or she completes up to three preceptorship rotations during the tax year and did not  
13 receive any direct compensation for the preceptorships.

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

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

21 (4) No more than two hundred preceptorship tax credits shall be authorized under this  
22 section for any one calendar year. The tax credits shall be awarded on a first-come, first-served  
23 basis. The board and the department shall jointly promulgate rules for determining the manner in  
24 which taxpayers who have obtained certification under this section are able to claim the tax credit.  
25 To the greatest extent possible consistent with the provisions of this subdivision, community-based  
26 faculty preceptors who provide preceptorships in rural areas of Missouri shall be given first priority  
27 for awards of the tax credit. The cumulative amount of tax credits awarded under this section shall  
28 not exceed two hundred thousand dollars per year.

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

35 3. (1) Funding for the tax credit program authorized under this section shall be generated by  
36 the board from a license fee increase of seven dollars per license for physicians and surgeons and  
37 from a license fee increase of three dollars per license for physician assistants. The license fee  
38 increases shall take effect as of January 1, 2022, based on the underlying license fee rates prevailing  
39 on that date. The underlying license fee rates shall be determined under section 334.090 and all  
40 other applicable provisions of chapter 334.

41 (2) (a) There is hereby created in the state treasury the "Medical Preceptor Fund", which

1 shall consist of moneys collected under this subsection. The state treasurer shall be custodian of the  
 2 fund. In accordance with sections 30.170 and 30.180, the state treasurer may approve  
 3 disbursements. The fund shall be a dedicated fund and, upon appropriation, moneys in the fund  
 4 shall be used solely by the department for the administration of the tax credit program authorized  
 5 under this section. Notwithstanding the provisions of section 33.080 to the contrary, any moneys  
 6 remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue  
 7 fund. The state treasurer shall invest moneys in the medical preceptor fund in the same manner as  
 8 other funds are invested. Any interest and moneys earned on such investments shall be credited to  
 9 the fund.

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

17 4. (1) The board shall administer the tax credit program authorized under this section and  
 18 certify rotations for the tax credit. Each taxpayer claiming a tax credit under this section shall file  
 19 an affidavit with his or her income tax return, affirming that he or she is eligible for the tax credit.

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

24 5. The board of registration for the healing arts and the department of revenue shall jointly  
 25 promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that  
 26 term is defined in section 536.010, that is created under the authority delegated in this section shall  
 27 become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if  
 28 applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the  
 29 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
 30 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of  
 31 rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid and  
 32 void."; and

33  
 34 Further amend said bill, Page 5, Section 192.028, Lines 11, 18, and 23 by deleting the phrase "any  
 35 disease" on said lines and inserting in lieu thereof the phrase "Covid-19"; and

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