

Providing Real-World Education and Clinical Experience by Precepting Tomorrow's (PRECEPT) Nurses Act

This bill addresses the nursing shortage by establishing a \$2,000 tax credit for nurses who serve as a clinical preceptor to nursing students.

Key Legislative Provisions

- An eligible nurse preceptor will be able to receive a tax credit of up to \$2,000.
- A preceptor is eligible for the tax credit if they are certified to be a preceptor and work at least 200 hours in designated health professional shortage areas as defined by the Public Health Service Act.
- The program will sunset after December 31, 2032.
- The bill also requires the Secretary of the Treasury to report the number of taxpayers using this credit.

Background

- In the United States, the significant shortage of nurses is leading to worse outcomes for patients and causing burnout among the existing workforce.
- Requirements to become a registered nurse vary by state, but most states require several hundred hours of clinical training led by a certified nurse preceptor.
- For more than a decade, schools of nursing have struggled to increase enrollments due primarily to an insufficient supply of faculty and clinical placement opportunities for students.
- To become a preceptor, nurses undergo extensive training, often at their own expense. Many cite increasing workload, burnout, and lack of institutional support as reasons for not becoming a preceptor.
- This bill would incentivize nurses to become a nurse preceptor, thereby increasing the number of nurse preceptors to then allow more nursing students to receive their clinical training and enter the workforce.



Congresswoman
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