

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Sal N. DiDomenico

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act establishing tax credits for health care preceptorship.

PETITION OF:

NAME:

Sal N. DiDomenico

DISTRICT/ADDRESS:

Middlesex and Suffolk

SENATE No.

[Pin Slip]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

An Act establishing tax credits for health care preceptorship.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 62 of the general laws is hereby amended by adding the following
2 section:-

3 Section 6O.

4 (a) As used in this section the following words shall, unless the context clearly requires
5 otherwise, have the following meanings:-

6 “Department”, the department of public health.

7 “Eligible student”, a resident of the commonwealth who is enrolled in an approved
8 physician training program approved by the board of registration in medicine established under
9 section 10 of chapter 13 of the general laws, a registered nursing program approved by the board
10 of registration in nursing established under section 13 of chapter 13 of the general laws, a
11 physician assistant training program approved by the board of registration of physician assistants
12 established under section 9f of chapter 112 of the general laws.

13 “Health care practitioner”, an individual who: (i) is licensed to practice medicine by the
14 board of registration in medicine established under section 10 of chapter 13 of the general laws;
15 (ii) is licensed as a registered nurse or an advanced practice nurse by the board of registration in
16 nursing established under section 13 of chapter 13 of the general laws; or (iii) is licensed as a
17 physician assistant by the board of registration of physician assistants established under section
18 9f of chapter 112 of the general laws.

19 “Preceptorship program”, an organized system of clinical experience that, for the purpose
20 of attaining specified learning objectives, pairs an eligible student with a health care practitioner
21 who meets the qualifications of a preceptor.

22 (b) For tax years beginning on or after January 1, 2026 a health care practitioner who is a
23 resident of the commonwealth may claim a credit against the state income tax otherwise due
24 under this act in the amount stated on the tax credit certificate issued under subsection (c) for the
25 taxable year in which the health care practitioner served without compensation as a preceptor in
26 a preceptorship program approved by the department and its board and divisions and: (i) worked
27 a minimum of three rotations, each consisting of at least 100 hours; and (ii) in an area of the
28 commonwealth identified as having a health care workforce shortage by the department. The
29 total amount of the credit allowed under this section for any taxable year may not exceed the
30 state income tax imposed for that taxable year. Any unused amount of the credit for any taxable
31 year may not be carried over to any other taxable year.

32 (c) On application by a health care practitioner, the department shall review and certify in
33 the amount of \$1,000 for each eligible student rotation of the minimum number of hours required
34 under subsection (b) for which the health care practitioner served as a preceptor without

35 compensation. The application shall contain: (i) the name of the health care practitioner; (ii)
36 information identifying the preceptorship program in which the health care practitioner
37 participated; (iii) the number and names of the eligible students for whom the individual served
38 as a preceptor without compensation; and (iv) any other information that the department requires.
39 For any taxable year, the amount of tax credit stated in the tax credit certificate issued to a health
40 care practitioner may not exceed \$5,000. The department shall approve all applications that
41 qualify for a tax credit under this subsection on a first-come, first-served basis, notify a health
42 care practitioner after receipt of the individual's application of its approval or denial in writing,
43 and issue a copy of the tax credit certificate to the department of revenue and the health care
44 practitioner.

45 (d) The department, in consultation with the department of revenue, shall adopt
46 regulations to carry out the provisions of this section.

47 SECTION 2. Notwithstanding any general or special law to the contrary, the department
48 of public health shall conduct an annual report on the number of tax credit certificates issued to
49 health care practitioners, pursuant to section 60 of chapter 62, for each tax year. The report shall
50 analyze the total number of tax credit certificates issued, the number of certificates issued to
51 health care practitioners of each eligible profession, the number of eligible students that
52 participated in a preceptorship program in which the training health care practitioner was issued
53 a tax credit certificate, and a regional analysis on the locations of the preceptorship programs in
54 which a health care receptor was issued a tax credit certificate. To the extent possible by the
55 department, the report shall compare the total number of commonwealth eligible students that
56 participated in health care preceptorship programs with the number of eligible students that

57 participated in a health care preceptorship program where the preceptor was issued a tax credit
58 certificate.