**South Carolina General Assembly**

121st Session, 2015-2016

**H. 4832**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Hicks, Brannon, Kirby, Whipper, Yow, Ridgeway, McEachern, Douglas, Jefferson, Jordan, Burns, Gagnon, D.C. Moss, Sandifer and Spires

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Introduced in the House on February 3, 2016

Currently residing in the House Committee on **Ways and Means**

Summary: Income Tax Credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/3/2016 House Introduced and read first time ([House Journal‑page 38](file:///h:\HJ%20Archive\2016\02-03-16.docx))

2/3/2016 House Referred to Committee on **Ways and Means** ([House Journal‑page 38](file:///h:\HJ%20Archive\2016\02-03-16.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4832&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/3/2016](file:///p:\pprever\2015-16\4832_20160203.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3790 SO AS TO ALLOW AN INCOME TAX CREDIT FOR EACH CLINICAL ROTATION SERVED BY A PHYSICIAN, ADVANCED PRACTICE NURSE, OR PHYSICIAN ASSISTANT AS A COMMUNITY‑BASED PRECEPTOR FOR CERTAIN PROGRAMS.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Article 25, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12‑6‑3790. (A) There is allowed a one thousand dollar income tax credit for each clinical rotation a physician serves as the community‑based physician preceptor for a medical school required clinical rotation, advanced practice nurse program required clinical rotation, and physician assistant program required clinical rotation.

(B) There is allowed a seven hundred fifty dollar income tax credit for each clinical rotation an advanced practice nurse or physician assistant serves as the community‑based advanced practice nurse or physician assistant preceptor for an advanced practice nurse or physician assistant required clinical rotation.

(C) For purposes of this section:

(1) ‘Community‑based physician’ means a noncompensated physician who provides a minimum of three and a maximum of ten required clinical rotations within a calendar year.

(2) ‘Community‑based advanced practice nurse’ means a noncompensated advanced practice nurse who provides a minimum of three and a maximum of ten required clinical rotations within a calendar year.

(3) ‘Community‑based physician assistant’ means a noncompensated physician assistant who provides a minimum of three and a maximum of ten required clinical rotations within a calendar year.

(4) ‘Medical school required clinical rotation’, ‘physician assistant program required clinical rotation’, or ‘advanced practice nurse program required clinical rotation’ means a clinical rotation which:

(a) is established for a student who is enrolled in a South Carolina medical school, a South Carolina physician assistant program, or a South Carolina advanced practice nurse program; and

(b) includes a minimum of one hundred sixty hours of community‑based instruction in one of the following clinical settings:

(i) family medicine;

(ii) internal medicine;

(iii) pediatrics;

(iv) obstetrics and gynecology;

(v) emergency medicine;

(vi) psychiatry; or

(vii) general surgery under the guidance of a community‑based physician, advanced practice nurse, or physician assistant.

(D) The department may consult with a designated administrative entity to determine eligibility and may require any proof it determines necessary to efficiently administer the credit allowed by this section.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to clinical rotations commencing after December 31, 2016.

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