

**House File 111 - Introduced**

HOUSE FILE 111

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**A BILL FOR**

- 1 An Act creating an advanced registered nurse practitioner
- 2 preceptor tax credit available against the individual income
- 3 tax, and including applicability provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. NEW SECTION. **422.12F Advanced registered nurse**  
2 **preceptor tax credit.**

3 1. As used in this section, unless the context otherwise  
4 requires:

5 a. "*Clinical practicum*" means a course of study designed  
6 for the preparation of becoming an advanced registered nurse  
7 practitioner, involving clinical preceptorships for practical  
8 application of previously studied theory.

9 b. "*Clinical preceptorship*" means a mentoring experience  
10 under the direction of a nursing program where a preceptor is  
11 used to provide a clinical learning experience for a student  
12 enrolled in the nursing program.

13 c. "*Nursing program*" means a program approved by the board of  
14 nursing pursuant to section 152.5.

15 d. "*Preceptor*" means an advanced registered nurse  
16 practitioner who is currently licensed as a registered nurse  
17 under chapter 152 or chapter 152E, and who is licensed by the  
18 board as an advanced registered nurse practitioner.

19 e. "*Student*" means a resident enrolled in a nursing program  
20 fulfilling a required clinical practicum through a clinical  
21 preceptorship.

22 2. To be eligible for the tax credit under this section for a  
23 tax year, a preceptor must provide uncompensated instruction and  
24 supervision during the required student clinical preceptorship,  
25 be employed at the clinical facility where the preceptorship  
26 occurs, be qualified for the preceptor role, be selected by the  
27 nursing program in collaboration with the clinical facility to  
28 participate in the clinical preceptorship, and have at least one  
29 year of experience in the preceptor role.

30 3. The taxes imposed under this subchapter, less credits  
31 allowed under section 422.12, shall be reduced by an advanced  
32 registered nurse preceptor tax credit equal to five hundred  
33 dollars per clinical preceptorship where at least one hundred  
34 hours of clinical learning experience is provided, not to exceed  
35 two thousand dollars in the aggregate.

1 4. Any credit in excess of the tax liability is not  
2 refundable and shall not be credited to a following tax year or  
3 carried back to a previous tax year.

4 5. The preceptor shall be responsible for accurate  
5 documentation of the student's experience during the clinical  
6 preceptorship including the name of the student, the name of the  
7 nursing program, the dates and times instruction and supervision  
8 were provided to the student, and the year of the student's  
9 expected graduation from the program.

10 6. The department shall adopt rules pursuant to chapter 17A  
11 to administer this section.

12 Sec. 2. APPLICABILITY. This Act applies to tax years  
13 beginning on or after January 1, 2026.

14 EXPLANATION

15 The inclusion of this explanation does not constitute agreement with  
16 the explanation's substance by the members of the general assembly.

17 This bill creates an advanced registered nurse practitioner  
18 preceptor tax credit available against the individual income tax.

19 The bill defines preceptor to mean an advanced registered  
20 nurse practitioner who is currently licensed as a registered  
21 nurse under Code chapter 152 or Code chapter 152E, and who  
22 is licensed by the board as an advanced registered nurse  
23 practitioner.

24 The bill defines clinical preceptorship to mean a mentoring  
25 experience under the direction of a nursing program where a  
26 preceptor is used to provide a clinical learning experience for  
27 a student who is a resident enrolled in the nursing program.

28 In order to be eligible for the tax credit under the bill, a  
29 preceptor must provide uncompensated instruction and supervision  
30 during a clinical preceptorship, be employed at the clinical  
31 facility where the preceptorship occurs, be selected by the  
32 nursing program in collaboration with the clinical facility to  
33 participate in the clinical preceptorship, and have at least one  
34 year of experience in the preceptor role.

35 The amount of the tax credit equals \$500 per clinical

1 preceptorship where at least 100 hours of clinical learning  
2 experience is provided, not to exceed \$2,000 in the aggregate.  
3 Any credit in excess of the tax liability is not refundable and  
4 shall not be credited to a following tax year or carried back to  
5 a previous tax year.

6 The bill requires the preceptor to accurately document the  
7 student's experience including the name of the student, the name  
8 of the nursing program, the hours of supervision, and the year of  
9 the student's expected graduation.

10 The department of revenue is required to adopt rules to  
11 administer the bill.

12 The bill applies to tax years beginning on or after January 1,  
13 2026.

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