

**House File 327 - Introduced**

HOUSE FILE 327

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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:

unofficial

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 a resident and is currently licensed as  
17 a registered nurse under chapter 152 or chapter 152E, and  
18 who is licensed by the board as an advanced registered nurse  
19 practitioner.

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

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

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

1 two thousand dollars in the aggregate.

2 4. Any credit in excess of the tax liability is refundable.  
3 In lieu of claiming a refund, the taxpayer may elect to have  
4 the overpayment shown on the taxpayer's final, completed return  
5 credited to the tax liability for the following tax year.

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

12 6. Beginning November 1, 2028, and each November 1  
13 thereafter, the department shall submit to the general assembly  
14 a report describing the activities of the tax credit for the  
15 most recent tax year for which the tax credit was available.  
16 The report shall, at a minimum, include the amount of tax  
17 credits claimed in the most recent tax year, the locations where  
18 a preceptor provided uncompensated instruction and supervision,  
19 the number of students supervised by the preceptor, the number  
20 of hours clinical learning experiences were provided by the  
21 preceptor, and any other information the department deems  
22 necessary.

23 7. The department shall adopt rules pursuant to chapter 17A  
24 to administer this section.

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

27 EXPLANATION

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

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

32 The bill defines preceptor to mean an advanced registered  
33 nurse practitioner who is a resident and who is currently  
34 licensed as a registered nurse under Code chapter 152 or Code  
35 chapter 152E, and who is licensed by the board as an advanced

1 registered nurse practitioner.

2 The bill defines clinical preceptorship to mean a mentoring  
3 experience under the direction of a nursing program where a  
4 preceptor is used to provide a clinical learning experience for  
5 a student who is a resident enrolled in the nursing program.

6 In order to be eligible for the tax credit under the bill, a  
7 preceptor must provide uncompensated instruction and supervision  
8 during a clinical preceptorship, be employed at the clinical  
9 facility where the preceptorship occurs, be selected by the  
10 nursing program in collaboration with the clinical facility to  
11 participate in the clinical preceptorship, and have at least one  
12 year of experience in the preceptor role.

13 The amount of the tax credit equals \$1,000 per clinical  
14 preceptorship where at least 100 hours of clinical learning  
15 experience is provided, not to exceed \$2,000 in the aggregate.  
16 The bill specifies that the tax credit is refundable, and in lieu  
17 of a refund, the taxpayer may elect to have the overpayment shown  
18 on the taxpayer's final, completed return credited to the tax  
19 liability for the following tax year.

20 The bill requires the preceptor to accurately document the  
21 student's experience including the name of the student, the name  
22 of the nursing program, the hours of supervision, and the year of  
23 the student's expected graduation.

24 The bill requires the department of revenue to submit a report  
25 to the general assembly a report describing the activities of the  
26 tax credit for the most recent tax year for which the tax credit  
27 was available.

28 The department of revenue is required to adopt rules to  
29 administer the bill.

30 The bill applies to tax years beginning on or after January 1,  
31 2026.