

## S 131

### PRECEPT Nurses Act

**Congress:** 119 (2025–2027, Current)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 16, 2025

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 16, 2025)

**Official Text:** <https://www.congress.gov/bill/119th-congress/senate-bill/131>

### Sponsor

**Name:** Sen. Kelly, Mark [D-AZ]

**Party:** Democratic • **State:** AZ • **Chamber:** Senate

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blackburn, Marsha [R-TN]	R · TN		Jan 16, 2025
Sen. Coons, Christopher A. [D-DE]	D · DE		May 13, 2025
Sen. Justice, James C. [R-WV]	R · WV		May 13, 2025

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 16, 2025

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
119 HR 392	Related bill	<b>Jan 14, 2025:</b> Referred to the House Committee on Ways and Means.

## **Providing Real-World Education and Clinical Experience by Precepting Tomorrow's Nurses Act or the PRECEPT Nurses Act**

This bill establishes a new, nonrefundable tax credit for eligible nurse preceptors, subject to limitations. The bill also requires the Internal Revenue Service (IRS) to report to Congress certain information about the tax credit for nurse preceptors.

Under the bill, a nonrefundable tax credit of \$2,000 is allowed for an eligible nurse preceptor through 2032. An *eligible nurse preceptor* is defined as an individual who provides at least 200 certified hours of supervision and personalized experiential learning, training, instruction, and mentoring in the clinical practice of nursing to a nursing student, advanced practice registered nursing student, or newly hired licensed nurse in a community designated as a health professional shortage area.

The bill also requires the IRS to report to Congress

- the number of taxpayers that claim the tax credit for nurse preceptors each year and the geographic distribution of such taxpayers,
- aggregated and averaged data on the preceptorships served by taxpayers as an eligible nurse preceptor, and
- the effectiveness of the tax credit in increasing the number of nurse preceptors in the United States.

