HR 392

PRECEPT Nurses Act

Congress: 119 (2025–2027, Current)
Chamber: House
Policy Area: Taxation
Introduced: Jan 14, 2025
Current Status: Referred to the House Committee on Ways and Means.
Latest Action: Referred to the House Committee on Ways and Means. (Jan 14, 2025)
Official Text: https://www.congress.gov/bill/119th-congress/house-bill/392

Sponsor

Name: Rep. Kiggans, Jennifer A. [R-VA-2]
Party: Republican • **State:** VA • **Chamber:** House

Cosponsors (19 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Costa, Jim [D-CA-21]	D · CA		Jan 14, 2025
Rep. Joyce, David P. [R-OH-14]	R · OH		Jan 14, 2025
Rep. Tenney, Claudia [R-NY-24]	R · NY		Jan 14, 2025
Rep. Omar, Ilhan [D-MN-5]	D · MN		Apr 7, 2025
Rep. Fields, Cleo [D-LA-6]	D · LA		Apr 17, 2025
Rep. Davids, Sharice [D-KS-3]	D · KS		Apr 29, 2025
Rep. Vindman, Eugene Simon [D-VA-7]	D · VA		May 20, 2025
Rep. Bell, Wesley [D-MO-1]	D · MO		Jun 5, 2025
Rep. Goldman, Craig A. [R-TX-12]	R · TX		Jun 5, 2025
Rep. Thanedar, Shri [D-MI-13]	D · MI		Jun 23, 2025
Rep. Riley, Josh [D-NY-19]	D · NY		Jul 17, 2025
Rep. Tokuda, Jill N. [D-HI-2]	D · HI		Aug 19, 2025
Rep. Lee, Susie [D-NV-3]	D · NV		Aug 26, 2025
Rep. Thompson, Bennie G. [D-MS-2]	D · MS		Sep 3, 2025
Rep. Tlaib, Rashida [D-MI-12]	D · MI		Sep 15, 2025
Rep. Harder, Josh [D-CA-9]	D · CA		Oct 14, 2025
Rep. Schmidt, Derek [R-KS-2]	R · KS		Oct 17, 2025
Rep. Gillen, Laura [D-NY-4]	D · NY		Oct 31, 2025
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Feb 12, 2026

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 14, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 S 131	Related bill	**Jan 16, 2025:** Read twice and referred to the Committee on Finance.

Summary (as of Jan 14, 2025)

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.

Actions Timeline

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