

SOUTH CAROLINA
HOUSE AMENDMENT

AMENDMENT NO. _____

David Good
April 24, 2024

ADOPTED	REJECTED	TABLED	ADJOURN DEBATE	RECONSIDERED	ROO

Clerk of the House

ADOPTION NO. _____

BILL NO: S. 969

(Reference is to the original version)

Rep. Cobb-Hunter proposes the following amendment (LC-969.DG0008H):

Amend the bill, as and if amended, by adding an appropriately numbered SECTION to read:

SECTION X.A Section 12-6-3800(A), (B), and (C) of the S.C. Code is amended to read:

(A) For the purposes of this section:

(1) “Independent institution of higher learning” has the same meaning as provided in Section 59-113-50.

(2) “Medical school-required clinical rotation”, “physician assistant program-required clinical rotation”, or “advanced practice nursing program-required clinical rotation” means a clinical rotation for a public teaching institution or independent institution of higher learning that:

(a) is established for a student who is enrolled in a South Carolina public teaching institution or an independent institution of higher learning, including:

- (i) medical school;
- (ii) a physician assistant program; and
- (iii) an advanced practice nursing program; and

(b) includes a minimum of one hundred sixty hours of 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 physician, advanced practice registered nurse, or physician assistant; or

(viii) specialty care including, but not limited to, dermatology, hematology, neurology, and oncology.

(3) “Preceptor” means a physician, advanced practice nurse practitioner, or physician assistant who provides supervision and instruction during student clinical training experiences, is otherwise not compensated for doing so, and provides a minimum of two required clinical rotations within a calendar year.

(B)(1) There is allowed an income tax credit for each clinical rotation a physician serves as the preceptor for a medical school-required clinical rotation, advanced practice nursing program-required clinical rotation, and physician assistant program-required clinical rotation. —

~~—(2) If at least fifty percent of~~ If the physician's practice consists of a combined total of ~~includes~~ includes Medicaid insured, ~~or~~ or Medicare insured, ~~and self-pay patients,~~ then the credit is equal to one thousand dollars for each rotation served, not to exceed four thousand dollars a year. The provider

must be a Medicaid-participating provider and have a minimum of at least one hundred Medicaid and Medicare patients combined or be a free clinic.

~~—(3) If at least thirty percent of the physician's practice consists of a combined total of Medicaid insured, Medicare insured, and self-pay patients, then the credit is equal to seven hundred fifty dollars for each rotation served, not to exceed three thousand dollars a year.~~

~~—(4) If less than thirty percent of the physician's practice consists of a combined total of Medicaid insured, Medicare insured, and self-pay patients, then the credit is disallowed.~~

~~—(5) The credits allowed by this subsection are not cumulative and may not be combined.~~

(C)(4) There is allowed an income tax credit for each clinical rotation an advanced practice registered nurse or physician assistant serves as the preceptor for an advanced practice nursing or physician assistant-required clinical rotation. The credit is equal to one thousand dollars for each rotation served, not to exceed four thousand dollars a year. The provider must be a Medicaid-participating provider and have a minimum of at least one hundred Medicaid and Medicare patients combined or be a free clinic.

~~—(2) If at least fifty percent of the advanced practice registered nurse's or physician assistant's practice consists of a combined total of Medicaid insured, Medicare insured, and self-pay patients, then the credit is equal to seven hundred fifty dollars for each rotation served, not to exceed three thousand dollars a year.~~

~~—(3) If at least thirty percent of the advanced practice registered nurse's or physician assistant's practice consists of a combined total of Medicaid insured, Medicare insured, and self-pay patients, then the credit is equal to five hundred dollars for each rotation served, not to exceed two thousand dollars a year.~~

~~—(4) If less than thirty percent of the advance practice registered nurse's or physician assistant's practice consists of a combined total of Medicaid insured, Medicare insured, and self-pay patients, then the credit is disallowed.~~

~~—(5) The credits allowed by this subsection are not cumulative and may not be combined.~~

B. Section 4 of Act 45 of 2019 is amended to read:

Section 4. This act takes effect upon approval by the Governor and shall apply to tax years 2020 through ~~2025~~2029. Section 12-6-3800 and Section ~~12-6-1140~~(~~—~~)12-6-1140(14) are repealed January 1, ~~2026~~2030.

C. This SECTION takes effect upon approval by the Governor and applies to tax years beginning after 2024.

Renumber sections to conform.
Amend title to conform.