SB0788/609336/1

BY: Budget and Taxation Committee

<u>AMENDMENTS TO SENATE BILL 788</u> (First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike "Credit for Community–Based Faculty Clinicians" and substitute "Credits for Preceptors in Areas With Health Care Workforce Shortages"; in line 3, strike "individuals" and substitute "health care practitioners"; in line 4, strike "community-based faculty clinicians" and substitute "preceptors"; in the same line, strike "clerkship" and substitute "preceptorship program"; in line 5, strike "medical and nursing" and substitute "physician assistant"; in line 16, after "year;" insert "establishing the Physician Assistant Preceptorship Tax Credit Fund as a special, nonlapsing fund; specifying the purpose of the Fund; requiring the Department to administer the Fund; requiring the State Treasurer to hold the Fund and the Comptroller to account for the Fund; specifying the contents of the Fund; specifying the purpose for which the Fund may be used; providing for the investment of money in and expenditures from the Fund; requiring the State Board of Physicians to assess a certain fee for the renewal of a certain license; requiring the Board to pay the fee collected into the Fund;"; in line 19, after "regulations;" insert "repealing the termination date for certain tax credits for certain preceptors in areas with health care workforce shortages;"; in the same line, after "of" insert "certain provisions of"; in line 20, strike "a credit" and substitute "credits"; in line 21, strike "community-based faculty clinicians" and substitute "health care practitioners serving as preceptors"; after line 22, insert:

"BY repealing and reenacting, without amendments,

Article - Health Occupations Section 15-101(a) and (d) Annotated Code of Maryland (2014 Replacement Volume and 2019 Supplement)

BY repealing and reenacting, with amendments,

SB0788/609336/1 Budget and Taxation Committee Amendments to SB 788 Page 2 of 7

<u>Article - Health Occupations</u> <u>Section 15-206(a) and (b)</u> <u>Annotated Code of Maryland</u> (2014 Replacement Volume and 2019 Supplement)";

and after line 27, insert:

"<u>BY repealing and reenacting, with amendments,</u> <u>Chapter 385 of the Acts of the General Assembly of 2016</u> <u>Section 2</u>

<u>BY repealing and reenacting, with amendments,</u> <u>Chapter 386 of the Acts of the General Assembly of 2016</u> <u>Section 2</u>".

AMENDMENT NO. 2

On page 1, after line 29, insert:

"<u>Article – Health Occupations</u>

<u>15–101.</u>

(a) In this title the following words have the meanings indicated.

(d) <u>"Board" means the State Board of Physicians, established under § 14–201</u> of this article.

<u>15–206.</u>

(a) (1) The Board shall set reasonable fees for:

[(1)] (I) The issuance and renewal of licenses; and

SB0788/609336/1 Budget and Taxation Committee Amendments to SB 788 Page 3 of 7

[(2)] (II) The other services rendered by the Board in connection with physician assistants, including the cost of providing a rehabilitation program for physician assistants under § 14-401.1(g) of this article.

(2) (I) IN ADDITION TO THE FEE SET BY THE BOARD UNDER THIS TITLE FOR THE RENEWAL OF A LICENSE, THE BOARD SHALL ASSESS A SEPARATE \$15 FEE FOR A RENEWAL OF THE LICENSE.

(II) THE BOARD SHALL PAY THE FEE COLLECTED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH TO THE PHYSICIAN ASSISTANT PRECEPTORSHIP TAX CREDIT FUND ESTABLISHED UNDER § 10-751 OF THE TAX – GENERAL ARTICLE.

(b) [The] EXCEPT AS PROVIDED IN SUBSECTION (A)(2)(II) OF THIS SECTION, THE Board shall pay all fees collected under this title to the Comptroller of the State.".

On page 2, strike in their entirety lines 5 through 25, inclusive; in line 26, strike "(4)" and substitute "(2)"; and after line 27, insert:

"(3) "HEALTH CARE PRACTITIONER" MEANS AN INDIVIDUAL WHO:

(I) IS LICENSED TO PRACTICE MEDICINE UNDER TITLE 14 OF THE HEALTH OCCUPATIONS ARTICLE;

(II) IS A PHYSICIAN ASSISTANT, AS DEFINED IN § 15-101 OF THE HEALTH OCCUPATIONS ARTICLE; OR

SB0788/609336/1 Budget and Taxation Committee Amendments to SB 788 Page 4 of 7

(III) IS A REGISTERED NURSE PRACTITIONER, AS DEFINED IN § 8-101 OF THE HEALTH OCCUPATIONS ARTICLE.

(4) "PRECEPTORSHIP PROGRAM" MEANS AN ORGANIZED SYSTEM OF CLINICAL EXPERIENCE THAT, FOR THE PURPOSE OF ATTAINING SPECIFIED LEARNING OBJECTIVES, PAIRS AN ENROLLED STUDENT OF A PHYSICIAN ASSISTANT PROGRAM IN THE STATE WITH A HEALTH CARE PRACTITIONER WHO MEETS THE QUALIFICATIONS OF A PRECEPTOR.".

On page 3, in line 1, strike "AN INDIVIDUAL" and substitute "A HEALTH CARE **PRACTITIONER**"; strike beginning with "INDIVIDUAL" in line 4 down through "CLERKSHIP" in line 5 and substitute "HEALTH CARE PRACTITIONER SERVED WITHOUT COMPENSATION AS A PHYSICIAN ASSISTANT PRECEPTOR IN A PRECEPTORSHIP PROGRAM"; in line 7, after the second "OF" insert "AT LEAST"; in line 8, after "TRAINING" insert "IN FAMILY MEDICINE, GENERAL INTERNAL MEDICINE, OR GENERAL PEDIATRICS"; in lines 17 and 25, in each instance, strike "COMMUNITY-BASED FACULTY CLINICIAN" and substitute "HEALTH CARE PRACTITIONER"; in line 19, after "EACH" insert "PHYSICIAN ASSISTANT"; in lines 19 and 20, strike "COMMUNITY-BASED FACULTY CLINICIAN" and substitute "HEALTH CARE PRACTITIONER"; in line 20, strike "IN A CORE CLERKSHIP" and substitute "AS A PHYSICIAN ASSISTANT PRECEPTOR WITHOUT COMPENSATION"; in lines 22 and 23, strike "COMMUNITY-BASED FACULTY CLINICIAN" and substitute "HEALTH CARE PRACTITIONER"; in line 24, strike "CORE CLERKSHIP" and substitute "PHYSICIAN ASSISTANT PRECEPTORSHIP"; and in line 27, strike "COMMUNITY-BASED FACULTY" CLINICIAN" and substitute "PRECEPTOR WITHOUT COMPENSATION".

On page 4, in line 9, after "EXCEED" insert "THE LESSER OF:

1. <u>THE TOTAL FUNDS IN THE PHYSICIAN ASSISTANT</u> PRECEPTORSHIP TAX CREDIT FUND FOR THAT YEAR; OR

SB0788/609336/1 Budget and Taxation Committee Amendments to SB 788 Page 5 of 7

<u>2.</u>";

after line 13, insert:

"(D) (1) IN THIS SECTION, "FUND" MEANS THE PHYSICIAN ASSISTANT PRECEPTORSHIP TAX CREDIT FUND ESTABLISHED UNDER PARAGRAPH (2) OF THIS SUBSECTION.

(2) <u>There is a Physician Assistant Preceptorship Tax</u> <u>Credit Fund.</u>

(3) THE DEPARTMENT SHALL ADMINISTER THE FUND.

(4) THE PURPOSE OF THE FUND IS TO OFFSET THE COSTS OF THE TAX CREDIT AVAILABLE UNDER THIS SECTION.

(5) <u>The Fund is a special continuing, nonlapsing fund</u> <u>THAT IS NOT SUBJECT TO § 7–302 OF THE STATE FINANCE AND PROCUREMENT</u> <u>ARTICLE.</u>

(6) <u>THE STATE TREASURER SHALL HOLD THE FUND SEPARATELY,</u> <u>AND THE COMPTROLLER SHALL ACCOUNT FOR THE FUND.</u>

(7) THE FUND CONSISTS OF:

(I) <u>REVENUE DISTRIBUTED TO THE FUND UNDER § 15–206</u> OF THE HEALTH OCCUPATIONS ARTICLE;

(Over)

SB0788/609336/1 Budget and Taxation Committee Amendments to SB 788 Page 6 of 7

(II) MONEY APPROPRIATED IN THE STATE BUDGET TO THE FUND; AND

(III) ANY OTHER MONEY FROM ANY OTHER SOURCE ACCEPTED FOR THE BENEFIT OF THE FUND.

(8) THE MONEY IN THE FUND SHALL BE INVESTED AND REINVESTED BY THE STATE TREASURER, AND INTEREST AND EARNINGS SHALL BE CREDITED TO THE GENERAL FUND OF THE STATE.

(9) (1) EXCEPT AS OTHERWISE PROVIDED IN THIS PARAGRAPH, MONEY CREDITED OR APPROPRIATED TO THE FUND SHALL REMAIN IN THE FUND.

(II) <u>1.</u> <u>WITHIN 15 DAYS AFTER THE END OF EACH</u> <u>CALENDAR QUARTER, THE DEPARTMENT SHALL NOTIFY THE COMPTROLLER AS</u> TO EACH CREDIT CERTIFICATE ISSUED DURING THE QUARTER.

2. ON NOTIFICATION THAT A CREDIT CERTIFICATE HAS BEEN ISSUED BY THE DEPARTMENT, THE COMPTROLLER SHALL TRANSFER AN AMOUNT EQUAL TO THE CREDIT AMOUNT STATED IN THE TAX CREDIT CERTIFICATE FROM THE FUND TO THE GENERAL FUND OF THE STATE.";

in lines 14 and 22, strike "(**D**)" and "(**E**)", respectively, and substitute "<u>(**E**)</u>" and "<u>(**F**)</u>", respectively; after line 26, insert:

"<u>SECTION 2. AND BE IT FURTHER ENACTED</u>, That the Laws of Maryland read as follows:

Chapter 385 of the Acts of 2016

SB0788/609336/1 Budget and Taxation Committee Amendments to SB 788 Page 7 of 7

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2016, and shall be applicable to all taxable years beginning after December 31, 2015. [It shall remain effective for a period of 5 years and, at the end of June 30, 2021, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.]

Chapter 386 of the Acts of 2016

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2016, and shall be applicable to all taxable years beginning after December 31, 2015. [It shall remain effective for a period of 5 years and, at the end of June 30, 2021, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.]";

in line 27, strike "2." and substitute "<u>3.</u>"; strike beginning with "this" in line 27 down through "and" in line 28 and substitute "<u>Section 1 of this Act</u>"; in line 28, strike "2019" and substitute "<u>2020</u>"; and after line 28, insert:

"<u>SECTION 4. AND BE IT FURTHER ENACTED</u>, That this Act shall take effect July 1, 2020.".