

HB0640/443524/1

BY: Education, Energy, and the Environment Committee

AMENDMENTS TO HOUSE BILL 640
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, strike beginning with “repealing” in line 8 down through “Change;” in line 11.

On page 2, strike in their entirety lines 5 through 9, inclusive; in line 12, after the fourth comma insert “and”; in the same line, strike “, and”; and strike line 13 in its entirety.

On page 4, in line 1, strike “2–1303(a),”; in the same line, strike the second comma; in line 21, strike the second “and”; in the same line, strike “21–330.1(f)” and substitute “and 24–1708(a)”; in line 27, strike “and”; and in the same line, strike “21–330.1(i)” and substitute “and 24–1708(g)”.

On page 6, after line 1, insert:

“BY repealing and reenacting, without amendments,

Article – Tax - General

Section 10–738(b)(1), 10–739(b)(1), and 10–752(b)(1)

Annotated Code of Maryland

(2022 Replacement Volume and 2025 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 10–739(d), 10–739(e), and 10–752(e)

Annotated Code of Maryland

(2022 Replacement Volume and 2025 Supplement)”.

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AMENDMENT NO. 2

On page 6, strike in their entirety lines 33 through 34, inclusive; and in line 35, strike “4.” and substitute “3.”.

On page 7, in lines 1, 4, and 7, strike “5.”, “6.”, and “7.”, respectively, and substitute “4.”, “5.”, and “6.”, respectively.

On pages 20 and 21, strike in their entirety the lines beginning with line 23 on page 20 through line 8 on page 21, inclusive.

On page 25, in line 11, strike “Maryland Cannabis Administration” and substitute “**DEPARTMENT OF SOCIAL AND ECONOMIC MOBILITY**”.

On page 30, strike in their entirety lines 3 through 26, inclusive; and after line 26, insert:

“24–1708.

(a) In this section, “Council” means the Maryland Loan Assistance Repayment Program Advisory Council for Physicians and Physician Assistants.

(g) On or before October 1 [each year], 2028 AND EVERY 3 YEARS THEREAFTER, the Council shall report to the Governor and, in accordance with § 2–1257 of the State Government Article, the General Assembly on the activities and recommendations of the Council.”.

On page 36, after line 23, insert:

“Article – Tax – General

10–738.

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(b) (1) Subject to the limitations of this section, a licensed physician may claim a credit against the State income tax in the amount stated on the tax credit certificate issued under subsection (c) of this section for the taxable year in which the licensed physician served without compensation as a physician preceptor in a preceptorship program authorized by an accredited medical school in the State and worked:

(i) a minimum of three rotations, each consisting of 100 hours of community-based clinical training; and

(ii) in an area of the State identified as having a health care workforce shortage by the Department, in consultation with the Governor's Workforce Development Board.

(d) On or before [January 31] **MARCH 1** of each taxable year, the Department shall:

(1) report to the Comptroller on the tax credit certificates issued under this section during the prior taxable year; and

(2) report to the General Assembly, in accordance with § 2-1257 of the State Government Article, on the utilization of the credit established under this section.

10-739.

(b) (1) Subject to the limitations of this section, a nurse practitioner or licensed physician may claim a credit against the State income tax in the amount stated on the tax credit certificate issued under subsection (c) of this section for the taxable year in which the nurse practitioner or licensed physician served without compensation as a preceptor in a preceptorship program approved by the State Board of Nursing and worked:

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(i) a minimum of three rotations, each consisting of at least 90 hours of community-based clinical training; and

(ii) in an area of the State identified as having a health care workforce shortage by the Department, in consultation with the Governor's Workforce Development Board.

(e) On or before [January 31] MARCH 1 each taxable year, the Department shall:

(1) report to the Comptroller on the tax credit certificates issued under this section during the prior taxable year; and

(2) report to the General Assembly, in accordance with § 2-1257 of the State Government Article, on the utilization of the credit established under this section.

10-752.

(b) (1) Subject to the limitations of this section, a health care practitioner may claim a credit against the State income tax in the amount stated on the tax credit certificate issued under subsection (c) of this section for the taxable year in which the health care practitioner served without compensation as a physician assistant preceptor in a preceptorship program approved by the Department and worked:

(i) a minimum of three rotations, each consisting of at least 100 hours of community-based clinical training in family medicine, general internal medicine, or general pediatrics; and

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(ii) in an area of the State identified as having a health care workforce shortage by the Department, in consultation with the Governor’s Workforce Development Board.

(e) On or before [January 31] **MARCH 1** each taxable year, the Department shall:

(1) report to the Comptroller on the tax credit certificates issued under this section during the prior taxable year; and

(2) report to the General Assembly, in accordance with § 2–1257 of the State Government Article, on the utilization of the credit established under this section.”.

On page 38, in lines 18, 21, and 24, strike “8.”, “9.”, and “10.”, respectively, and substitute “7.”, “8.”, and “9.”, respectively.

On page 39, in line 8, strike “11.” and substitute “10.”.