

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 3225H.03C  
 Bill No.: HCS for SB 710  
 Subject: Children and Minors; Education, Elementary and Secondary  
 Type: Original  
 Date: April 25, 2022

Bill Summary: This proposal modifies provisions relating to health care.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2023	FY 2024	FY 2025
General Revenue	(\$32,000)	(\$32,000)	(\$32,000)
<b>Total Estimated Net Effect on General Revenue</b>	<b>(\$32,000)</b>	<b>(\$32,000)</b>	<b>(\$32,000)</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2023	FY 2024	FY 2025
Medical Preceptor Fund	\$0	Up to or could exceed \$641	Up to or could exceed \$942
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>\$0</b>	<b>Up to or could exceed \$641</b>	<b>Up to or could exceed \$942</b>

\*The fee increase (additional revenue) to the Medical Preceptor Fund (license fee increase(s)) is offset by Transfers Out (reimbursement to General Revenue Fund for tax credit program) equal to the estimated number of \$1,000 values available after Missouri Department of Commerce and Insurance's administrative costs.

Numbers within parentheses: () indicate costs or losses.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>			
<b>FUND AFFECTED</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
Medical Preceptor Fund	0 FTE	1 FTE	1 FTE
<b>Total Estimated Net Effect on FTE</b>	<b>0 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Local Government</b>	<b>\$0 or (Unknown)</b>	<b>\$0 or (Unknown)</b>	<b>\$0 or (Unknown)</b>

## FISCAL ANALYSIS

### ASSUMPTION

#### Section 9.236 - Sickle Cell Awareness Week

Officials from the **Department of Health and Senior Services**, the **Department of Social Services** and the **Office of Administration** and each assumed the provision would have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies for this provision.

#### Section 135.690 - Medical Preceptor Tax Credit

In response to a similar proposal, HCS HB 2595 (2022), officials from the **Office of Administration – Budget & Planning (B&P)** assumed the proposal would create a tax credit for any community-based faculty preceptor who serves as the community-based faculty preceptor for a medical student core preceptorship or a physician assistant student core preceptorship. The credit is equal to \$1,000 for each preceptorship, up to a maximum of \$3,000 per tax year if he or she completes up to three preceptorship rotations and did not receive any direct compensation for the preceptorships. The cumulative amount of tax credits awarded under this section shall not exceed \$200,000 per year.

The Department of Health and Senior Services is authorized to exceed the \$200,000 program cap in any amount not to exceed the amount of funds remaining in the Medical Preceptor Fund. This would result in an unknown negative impact on TSR if the program cap is exceeded.

Effective January 1, 2023, funding for the tax credit program shall be generated from a license fee increase of \$7 per license for physicians and surgeons and from a license fee increase of \$3 per license for physician assistants. This money would be deposited into the Medical Preceptor Fund. At the end of every tax year, an amount equal to the dollar amount of all tax credits claimed under this section shall be transferred from the Medical Preceptor Fund to GR. Any excess money shall remain in the fund.

This proposal will lead to an increase in total state revenues, as additional fees are collected and deposited in the Medical Preceptor Fund. Concurrently, general and total state revenues will decrease as tax credits are redeemed. The net impact to TSR could be positive or negative in a given year, depending on fees collected and credits redeemed. While general revenue collections will decrease, these losses are to be offset by a transfer from the Medical Preceptor Fund; such a transfer will be subject to appropriation. B&P defers to the division of professional registration on specific revenue impacts.

This proposal could impact the calculation under Article X, Section 18(e).

Officials from the **Missouri Department of Commerce and Insurance (DCI)** state there are approximately 30,095 active physicians licensed in Missouri. A seven dollar (\$7) fee increase would generate approximately \$210,665. Furthermore, there are approximately 1,830 active assistant physicians licensed in Missouri. A three dollar (\$3) fee increase would generate approximately \$5,490. DCI estimates a total of \$216,155 would be generated as a result of the fee increase(s).

No more than 200 preceptorship tax credits shall be authorized by the Division of Professional Registration in a calendar year. The cumulative amount of tax credits awarded shall not exceed \$200,000.

It is estimated that the collection of fee increase(s) will begin at annual renewal in **November 2023**. Appropriation will not be received until July 2024.

If the number of licenses largely vary from the number estimated above, the licensure fee(s) will be adjusted accordingly.

Officials from the **Department of Health and Senior Services (DHSS)** assume the proposed legislation would allow community-based faculty preceptors who serve as a community-based faculty preceptor for a medical student core preceptorship or a physician assistant student core preceptorship to receive a tax credit. The tax credit can be in an amount equal to one thousand dollars for each preceptorship, up to a maximum of three thousand dollars per tax year, if he or she completes up to three preceptorship rotations during the tax year and did not receive any direct compensation for the preceptorships.

The number of eligible preceptorship tax credits would be limited to 200 per year; however, the Department of Health and Senior Services (DHSS) could receive more than 200 requests to be processed. The tax credit program would be funded by a license fee increase of seven dollars per license for physicians and surgeons and three dollars per license for physician assistants by the Missouri Board of Registration for the Healing Arts. All funds collected from the license fee increase would be deposited to the medical preceptor fund annually. Any balance in the fund would carry-over to the next year and would not be transferred into general revenue.

The medical schools would verify the preceptor hours; whereas, the department would develop and implement a process to verify the preceptor hours, create forms and letters, promulgate the Rules, and establish an application or attestation and ways to submit those to the department, and the actual tax credit form provided to the preceptor who will submit it to the Department of Revenue.

There is no anticipated actual loss of revenue, as the loss of revenue due to the tax credit will be offset by the equivalent being transferred from the Medical Preceptor Fund. DHSS does not have an estimate for the total amount of additional revenue generated by the license fee increases, but assumes that it will match or exceed the \$200,000 in reduced revenue collections.

Section 135.690.3(2) establishes the Medical Preceptor Fund and states that the fund will be “used solely by the board for the administration of the tax credit program...” with “the board” defined as the Missouri Board of Registration for the Healing Arts. As the proposed legislation provides the board the authority to utilize the funds for administration of the program, the department does not assume that the funds will be used to offset staffing costs within the department to administer its responsibilities related to the program. The department therefore presumes additional general revenue will be needed to fund one (1.00) FTE that will be needed to meet the statutory requirements placed on the department.

The minimum staffing DHSS estimates that will be needed to administer the new grant program is one (1.00) FTE. The FTE will be required to develop, implement and manage the program as required by the legislation. The position should be classified as an Accountant with expertise in Missouri and federal tax codes and requirements. The average annual salary of an Accountant in the Division of Community and Public Health is \$51,828 per year as of March 1, 2022.

**Oversight** will include the **Department of Health and Senior Services** costs (FTE). Oversight will report the administrative cost being paid from the Medical Preceptor Fund as this proposed legislation states the funds in the Medical Preceptor Fund may be used by the Division of Professional Registration for the administration of the tax credit program created.

Furthermore, since the cost will be paid from the Medical Preceptor Fund, the amount of revenue available to be transferred to GR, to reimburse the cost of the tax credit program, will be reduced by all administrative costs, which could result in a reduction in the number of tax credits that may be awarded. Based on the estimated revenue gain from the license fee increase(s), in conjunction with the Department of Health and Senior Services costs, **Oversight** estimates a range of 115 tax credits (at \$1,000) or 38 tax credits (at \$3,000) will be available in the Fiscal Year 2023. Consequently, **Oversight** estimates a range of 124 tax credits (\$1,000) and 42 tax credits (at \$3,000) will be available in the Fiscal Year 2024.

Officials from the **Department of Revenue (DOR)** assume Beginning January 1, 2023, any community-based faculty preceptor who serves as the community-based faculty preceptor for a medical student core preceptorship or a physician assistant student core preceptorship (and serves without direct compensation) shall be allowed a credit in an amount equal to one thousand dollars (\$1,000) for each preceptorship, up to a maximum of three thousand dollars (\$3,000) per tax year (for three students). No more than 200 preceptorship tax credits (\$200,000) shall be authorized annually. DOR notes the first tax returns reporting this tax credit will be filed starting January 1, 2024 (FY 2024).

The Department reached out to the University of Missouri’s Medical School in 2020, to determine if any of their medical students participate in such a program. They stated they have 250 certified physicians registered to serve as a community-based faculty preceptor and that the University does not provide any compensation for these duties. They have 25 first year students,

25 third year students and 25 fourth year students participate in the Rural Track program at the University. Those 75 students meet the definition outlined in the bill. Each of the 25 first year and 25 fourth year students work with 1 each community-based faculty preceptor. The 25 third year students each work with at least 3 community-based faculty preceptors each. Therefore, at least the 125 physicians a year that are working with the University Medical School could potentially qualify for this tax credit. Therefore, DOR assumes the full \$200,000 in tax credits may be utilized annually.

This proposal also creates funding for the administration of the tax credit. An additional license fee of \$7.00 per physician and surgeon and an additional license fee of \$3.00 per physician assistant is to be assessed starting January 1, 2023. These fees are to be transferred into the Medical Preceptor Fund. The Department checked with the Department of Commerce and Insurance, who informed DOR that there are 29,080 active physicians and 1,613 assistant physicians. Therefore, this fund could result in \$203,560 in physician fees and \$4,839 in assistant physician fees being collected annually. The Department of Commerce and Insurance noted that the annual license fees are paid by the physicians and assistant physicians in November. The state would expect to receive the fees starting in Fiscal Year 2024 (November 2023) annually.

This proposal states that the money received into the Medical Preceptor Fund is to cover the administration costs of the tax credit. Additionally, this proposal states that the money collected at the end of each tax year is to be transferred from the Medical Preceptor Fund to General Revenue in an amount equal to the total dollar amount of credits claimed. DOR assumes that based on the possible usage of the program the entire \$200,000 would need to be transferred to General Revenue to cover the tax credit program.

This proposal allows that if the Medical Preceptor Fund collects more money than the \$200,000 cap on the tax credit, the Department of Commerce and Insurance can allow additional preceptorship credits to be claimed.

This proposal requires the Department of Commerce and Insurance to administer the tax credit including determining who is eligible for the credit.

This is a new tax credit that will need to be added to the MO-TC form as well as into the individual income tax filing system. The estimated cost of this credit is \$3,596.

This legislation will result in a maximum increase of 200 tax credits redeemed and an unknown, but minimal increase errors/correspondences generated. The Department anticipates being able to absorb this increase. If the increase is significant or if multiple bills pass that increase the number of tax credits redeemed, the Department will request FTE through the appropriations process based on the following:

1 FTE Associate Customer Service Rep for every 6,000 credits redeemed  
1 FTE Associate Customer Service Rep for every 7,600 errors/correspondence generated

**Oversight** notes the Missouri Department of Revenue assumes the responsibilities of the tax credit program created under this proposed legislation can be absorbed with existing resources. Oversight does not have any information to the contrary.

**Oversight** notes Tax Year 2023 tax returns will not be filed claiming the credit until after January 1, 2024 (Fiscal Year 2024).

**Oversight** notes, if the total amount of tax credits claimed in any given year is less than the amount readily available in the Medical Preceptor Fund, the excess amount(s) shall remain in the Medical Preceptor Fund.

**Oversight** notes there are currently six medical schools in Missouri. The potential 125 tax credit applicants, as provided by the DOR, only represent the credits potentially awarded for applicants of one school. Given there are 5 other medical schools, and potential for more physician or assistants physicians in other schools who could potentially apply for this tax credit, it is probable that Medical Preceptor Fund will be able to issue up to maximum amount and exhausting all the funds collected annually. This bill specifically notes that the application for such a tax credits will be handled on first-come - first-serve basis. The current projection shows, after paying all administrative costs, this fund will be able to provide tax credit for about 111 to 120 applicants in FY 2024 & FY 2025 respectively (at \$1,000 per applicant).

**Oversight** will report a revenue gain to the Medical Preceptor Fund by an amount “Up to \$216,155” beginning in Fiscal Year 2024. Oversight will report a cost to the Medical Preceptor Fund by the amount(s) reported as administrative costs for the Department of Health and Senior Services totaling \$104,514 in FY 2024 & \$95,213 in FY 2024 for (1) FTE. Oversight will report a revenue reduction to the Medical Preceptor Fund by an amount up to the difference between the revenue gain and the cost(s); the amount that would be transferred to GR to reimburse GR for the tax credit(s) awarded.

**Oversight** notes if the total amount of tax credits claimed in any given year is less than the amount readily available in the Medical Preceptor Fund, the excess amount(s) shall remain in the Medical Preceptor Fund.

#### Section 167.625 - Will's Law

In response to a similar proposal, Perfected SB 710 (2022), officials from the **Department of Elementary and Secondary Education** assumed the proposal would have no fiscal impact on their organization.

Officials from the **Department of Health and Senior Services** and **Department of Social Services** each assumed the provision would have no fiscal impact on their respective organizations.

Officials from the above listed agencies each assume the provision would have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies for this section.

In response to a similar proposal, SB 187 (2021), officials from the **High Point R-III School District** assumed the proposal would not fiscally impact their district.

In response to a similar proposal, SB 187 (2021), officials from **Fordland R-III School District** stated the proposal would require an additional position to administer.

**Oversight** will reflect a potential cost to school districts for additional staff training and administration of the requirements established in the bill.

#### Section 167.630 Epinephrine Syringes

In response to a similar proposal, SB 1170 (2022), officials from the **Department of Elementary and Secondary Education** assumed the proposal would have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for this section.

**Oversight** does not anticipate a fiscal impact to school districts. However, Oversight did not receive any responses from school districts related to the fiscal impact of this provision.

#### Section 191.1400 to 191.1440 - Visitation rights of patients

Officials from the **Department of Commerce and Insurance** state the sections of this proposal are anticipated to have no fiscal impact to the department. However, should the extent of the work be more than anticipated, the department would request additional appropriation and/or FTE through the budget process.

**Oversight** does not have any information to the contrary. Therefore, Oversight will reflect no fiscal impact for this agency for these sections of the proposal.

Officials from the **Department of Health and Senior Services**, the **Department of Mental Health**, the **Department of Corrections**, the **Department of Public Safety**, **Missouri Veterans Commission**, **Department of Social Services**, **Office of the Governor**, the **Kansas City Health Department** and the **St. Louis County Health Department** each assumed the provision would have no fiscal impact on their respective organizations. **Oversight** does not have any



information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies for these sections of the proposal.

Section 208.184 - MHD Annual Review

Officials from the **Department of Health and Senior Services**, the **Department of Social Services** and the **Office of Administration** and each assumed the provision would have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies for this provision.

Repeals sections 191.743, 196.866 and 196.868 related to certain health and licensing requirements

Officials from the **Department of Health and Senior Services (DHSS)** state the proposed legislation would eliminate §§196.866 and 196.868, RSMo, from statute, thereby ending frozen dessert licensing. The DHSS, Bureau of Environmental Health Services (BEHS) currently licenses approximately 2,000 facilities that are required to maintain a frozen dessert license. DHSS staff time spent operating the frozen dessert license program is divided among positions that also perform other environmental health responsibilities. No positions are purely dedicated to the program and therefore no positions would be eliminated. Ending the program will not result in any realized cost savings as the time dedicated by current staff to the program would be redirected to other responsibilities if the legislation were enacted.

The cost of a frozen dessert license ranges from \$10 to \$150 with the average cost of approximately \$15. Annually the frozen dessert licensing process is estimated to collect approximately \$32,000 in fees in future years (actual revenues for the last three years were \$33,925 in FY19, \$33,485 in FY20, and \$32,165 in FY21). All fees collected from the program are placed into general revenue and no funds remain at DHSS.

**Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a loss of license fees deposited into the General Revenue Fund of \$32,000 annually as the fiscal impact for the DHSS.

Officials from the **Department of Commerce and Insurance**, the **Department of Social Services**, the **Office of the State Treasurer** and the **Missouri Office of Prosecution Services** each assume the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies for these provisions.

In response to a similar proposal, HB 2331 (2022), officials from the **Office of the State Courts Administrator** assumed the proposal would have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for this agency.

Rule Promulgation:

Officials from the **Joint Committee on Administrative Rules** assume this proposal is not anticipated to cause a fiscal impact beyond its current appropriation.

**Oversight** assumes JCAR will be able to administer any rules from this proposed legislation with existing resources.

Officials from the **Office of the Secretary of State (SOS)** assume many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for administrative rules is less than \$5,000. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the SOS can sustain with the core budget. Therefore, the SOS reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

**Oversight** assumes the SOS could absorb the costs of printing and distributing regulations related to this proposed legislation. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriations process.

Responses regarding the proposed legislation as a whole

Officials from the **Department of Economic Development, Department of Mental Health, Department of Corrections, Department of Public Safety - Missouri Veterans Commission, Department of Social Services, Office of the State Treasurer, Office of the Governor, Missouri Office of Prosecution Services** and the **Office of Administration** each assume the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Officials from the **University of Missouri System, Kansas City Health Department, Newton County Health Department** and the **St. Louis County Health Department** each assume the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these entities.

**Oversight** received a limited number of responses from local political subdivisions related to the fiscal impact of this proposal. Oversight has presented this fiscal note on the best current information available. Upon the receipt of additional responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval to publish a new fiscal note.

**Oversight** only reflects the responses received from state agencies and political subdivisions; however, other local political subdivisions were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System database is available upon request.

<u>FISCAL IMPACT – State Government</u>	FY 2023 (10 Mo.)	FY 2024	FY 2025
<b>GENERAL REVENUE FUND</b>			
<u>Revenue Reduction – Section 135.690 – Preceptorship Tax Credit p. 3-8</u>	\$0	(\$111,000)	(\$120,000)
Revenue Gain/Transfer In – Section 135.690 – Reimbursement For Tax Credit From Medical Preceptor Fund p. 3-8	\$0	\$111,000	\$120,000
<u>Loss – DHSS – reduction in licensing fees - 191.743, 196.866 &amp; 196.868 p. 9</u>	(\$32,000)	(\$32,000)	(\$32,000)
<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>	<b>(\$32,000)</b>	<b>(\$32,000)</b>	<b>(\$32,000)</b>
<u>FISCAL IMPACT – State Government - Continued</u>	FY 2023 (10 Mo.)	FY 2024	FY 2025
<b>MEDICAL PRECEPTOR FUND</b>			
<u>Revenue Gain – Section 135.690 – Increase In License Fee For Physicians, Surgeons, and Physician Assistants p. 3-8</u>	\$0	Up to \$216,155	Up to \$216,155
<u>Cost – Section 135.690 – DHSS p. 4-5 Personnel Services</u>	\$0	(\$52,346)	(\$52,870)

Fringe Benefits	\$0	(\$31,599)	(\$31,789)
Equipment & Expense	\$0	(\$20,569)	(\$10,554)
<b>Total Cost - DHSS</b>	<b>\$0</b>	<b>(\$104,514)</b>	<b>(\$95,213)</b>
FTE Change – DHSS	0 FTE	1 FTE	1 FTE
<u>Revenue Reduction/Transfer Out – Section 135.690 – Reimbursement To GR For Cost Of Tax Credits</u>	<u>\$0</u>	<u>Up to (\$125,000)</u>	<u>Up to (\$135,000)</u>
<b>ESTIMATED NET EFFECT ON MEDICAL PRECEPTOR FUND</b>	<b><u>\$0</u></b>	<b><u>Up to or could exceed \$641</u></b>	<b><u>Up to or could exceed \$942</u></b>

<u>FISCAL IMPACT – Local Government</u>	FY 2023	FY 2024	FY 2025
<b>SCHOOL DISTRICTS</b>			
<u>Costs – to train employees and to administer the provisions of Will’s Law - Section 167.625</u>	\$0 or <u>(Unknown)</u>	\$0 or <u>(Unknown)</u>	\$0 or <u>(Unknown)</u>
<b>ESTIMATED NET EFFECT TO SCHOOL DISTRICTS</b>	<b><u>\$0 or (Unknown)</u></b>	<b><u>\$0 or (Unknown)</u></b>	<b><u>\$0 or (Unknown)</u></b>

FISCAL IMPACT – Small Business

This proposal would have a positive fiscal impact on certain small businesses as they would no longer have to obtain a license or incur costs associated with maintaining the license.

FISCAL DESCRIPTION

Section 135.690

Beginning January 1, 2023, this bill creates a tax credit for any community-based faculty preceptor, as defined in the bill, who serves as the community-based faculty preceptor for a medical student core preceptorship or a physician assistant student core preceptorship, as defined in the bill. The amount of the tax credit will be worth \$1000 for each preceptorship, up to a maximum of \$3000 per tax year, if he or she completes up to three preceptorship rotations during the tax year and did not receive any direct compensation for the preceptorships. To receive the credit, a community-based faculty preceptor must claim the credit on his or her return for the tax year in which he or she completes the preceptorship rotations and must submit supporting

documentation as prescribed by the Missouri Board of Registration for the Healing Arts and the Missouri Department of Health and Senior Services.

This tax credit is nonrefundable and cannot be carried forward or carried back, transferred, assigned or sold. No more than 200 preceptorship tax credits will be authorized for any one calendar year and will be awarded on a first-come, first-served basis, capped at a total amount of \$200,000 per year. Some discretion to use remaining funds in a particular fiscal year is provided.

Additionally, this bill creates a "Medical Preceptor Fund" which is funded from a license fee increase of \$7.00 per license for physicians and surgeons and from a license fee increase of \$3.00 per license for physician assistants. This will be a dedicated fund designed to fund additional tax credits that may exceed the established cap of \$200,000 per year.

The Missouri Department of Health and Senior Services will administer the tax credit program. Each taxpayer claiming a tax credit must file an application with the Department verifying the number of hours of instruction and the amount of the tax credit claimed. The hours claimed on the application must be verified by the program director on the application. The certification by the Department affirming the taxpayer's eligibility for the tax credit provided to the taxpayer must be filed with the taxpayer's income tax return.

#### Section 167.625

This act establishes "Will's Law," requiring individualized health care plans to be developed by school nurses in public schools and charter schools. Such plans shall be developed in consultation with a student's parent or guardian and appropriate medical professionals that address procedural guidelines and specific directions for particular emergency situations relating to the student's epilepsy or seizure disorder. Plans are to be updated at the beginning of each school year and as necessary. Notice must be given to any school employee that may interact with the student, including symptoms of the epilepsy or seizure disorder and any medical and treatment issues that may affect the educational process.

All school employees shall be trained every two years in the care of students with epilepsy and seizure disorders. Training shall include an online or in-person course of instruction approved by the Department of Health and Senior Services. School personnel shall obtain a release from a student's parent to authorize the sharing of medical information with other school employees as necessary.

This act protects school employees from being held liable for any good faith act or omission while performing their duties.

This provision contains an emergency clause.

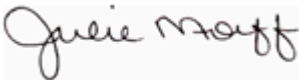
Repealed sections 191.743, 196.866 and 196.868

This bill repeals in their entirety Sections 191.743, 196.866, and 196.868, RSMo, dealing with frozen desert licensure and perinatal substance abuse.

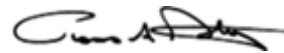
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of Administration – Budget & Planning Division  
Missouri Department of Commerce and Insurance  
Missouri Department of Revenue  
Department of Economic Development  
Department of Health and Senior Services  
Missouri Secretary of State’s Office  
Missouri State Treasurer’s Office  
Joint Committee on Administrative Rules  
Department of Elementary and Secondary Education  
Missouri Office of Prosecution Services  
Department of Social Services  
High Point R-III School District  
Fordland R-III School District



Julie Morff  
Director  
April 25, 2022



Ross Strobe  
Assistant Director  
April 25, 2022