



2026 PTIP Legislative & Process Changes

Preceptors

Georgia Preceptor Tax Incentive Program (PTIP)

Community-Based Preceptor Update

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Agenda



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Legislative Update

On April 30, 2025, Governor Brian P. Kemp signed **House Bill 144** into law.

The legislation revises Georgia Preceptor Tax Incentive Program (PTIP)

- Adds Dentistry
- Extends the sunset date to 2030
- Establishes a statewide tax credit cap
- Removal of incentive structure

Increased Tax Credit Amounts

Physicians: **\$1,000 per rotation**

Dentists: **\$1,000 per rotation**

Advanced Practice Registered Nurses (APRNs): **\$750 per rotation**

Physician Assistants (PAs): **\$750 per rotation**

Effective Date: January 1, 2026

**Statewide Tax
Credit Cap**

**New Legislative
Requirement**

A statewide annual
cap of:

\$6,000,000

has been
established for all
PTIP tax credits
issued in Georgia.

Impact

Credits will be
allocated in real
time.

Once the cap is
reached, no
additional rotations
will qualify for a tax
credit.

Existing Requirements Remain

The legislation maintains:

Maximum Rotations

- Up to **10 rotations per preceptor per year**

Eligible Rotation Definition

- Minimum of **160 hours (equal to 1 rotation)**
- Community-based clinical training
- Student enrolled in an eligible Georgia public or private academic program

Compensation Requirement

Preceptors must provide:

- Uncompensated training
- No payment from another source for student training

Registration Windows

Previously Registered Preceptors

June 1 – August 31

New Preceptors

August 1 – August 31

Important

- *Registrations submitted after August 31 will not be accepted.*
- *For 2027 ALL preceptors will register June 1-August 31.*

Change #1

PTIP Registration Update

Annual Preceptor Registration Required

Beginning in 2026:

All preceptors must register annually to remain eligible for the PTIP tax credit.

Registration is no longer a one-time process.



Real-Time Allocation Process



Due to the statewide cap:

Rotations will be processed as submitted by academic programs.

Credits will be allocated on a real-time basis.

Participation will operate on a first-come, first-served basis.

Once the cap is reached, additional rotations will not qualify for a tax credit.



Completion of a rotation does not guarantee a tax credit.

Change #2

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graph TD; A[Change #2] --> B[Rotation Submission Deadline Changes]; B --> C[The PTIP program will transition from three submission periods to one annual submission window for academic programs to submit rotation hours.]; C --> D[Deadline Type: Hard deadline]; D --> E[The Georgia Department of Revenue is requiring our office to strictly enforce the legislative cap, making these process changes necessary.];
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Rotation Submission Deadline Changes

The PTIP program will transition from three submission periods to one annual submission window for academic programs to submit rotation hours.

Deadline Type: Hard deadline

The Georgia Department of Revenue is requiring our office to strictly enforce the legislative cap, making these process changes necessary.

Submission Window:

September 1 – December 1

No revisions or corrections will be accepted after December 1

Why These Changes Are Necessary

The Georgia Department of Revenue requires strict enforcement of:

The \$6 Million Legislative Cap

To ensure compliance, PTIP must:

- Track rotations in real time
- Monitor available tax credit funding
- Enforce registration deadlines
- Enforce rotation submission deadlines
- Prevent tax credit allocations from exceeding the cap



Change #3

No Extensions or Exceptions

Beginning in 2026, the PTIP Office will no longer be able to provide:

- ✗ Registration extensions
 - ✗ Late registrations
 - ✗ Late rotation submissions
 - ✗ post-deadline corrections
 - ✗ Deadline exceptions
-

Because of the statewide cap, the PTIP Office will no longer be able to offer extensions, late registrations, or post-deadline corrections.

During this transition, we strongly encourage preceptors to communicate closely with the academic programs coordinating student placements to ensure submitted rotation hours are accurate and complete.

Change #4

PTIP Notifications

Beginning in 2026:

The PTIP Office will no longer provide notifications regarding submitted rotation hours.

What This Means

Preceptors should work directly with academic programs to confirm:

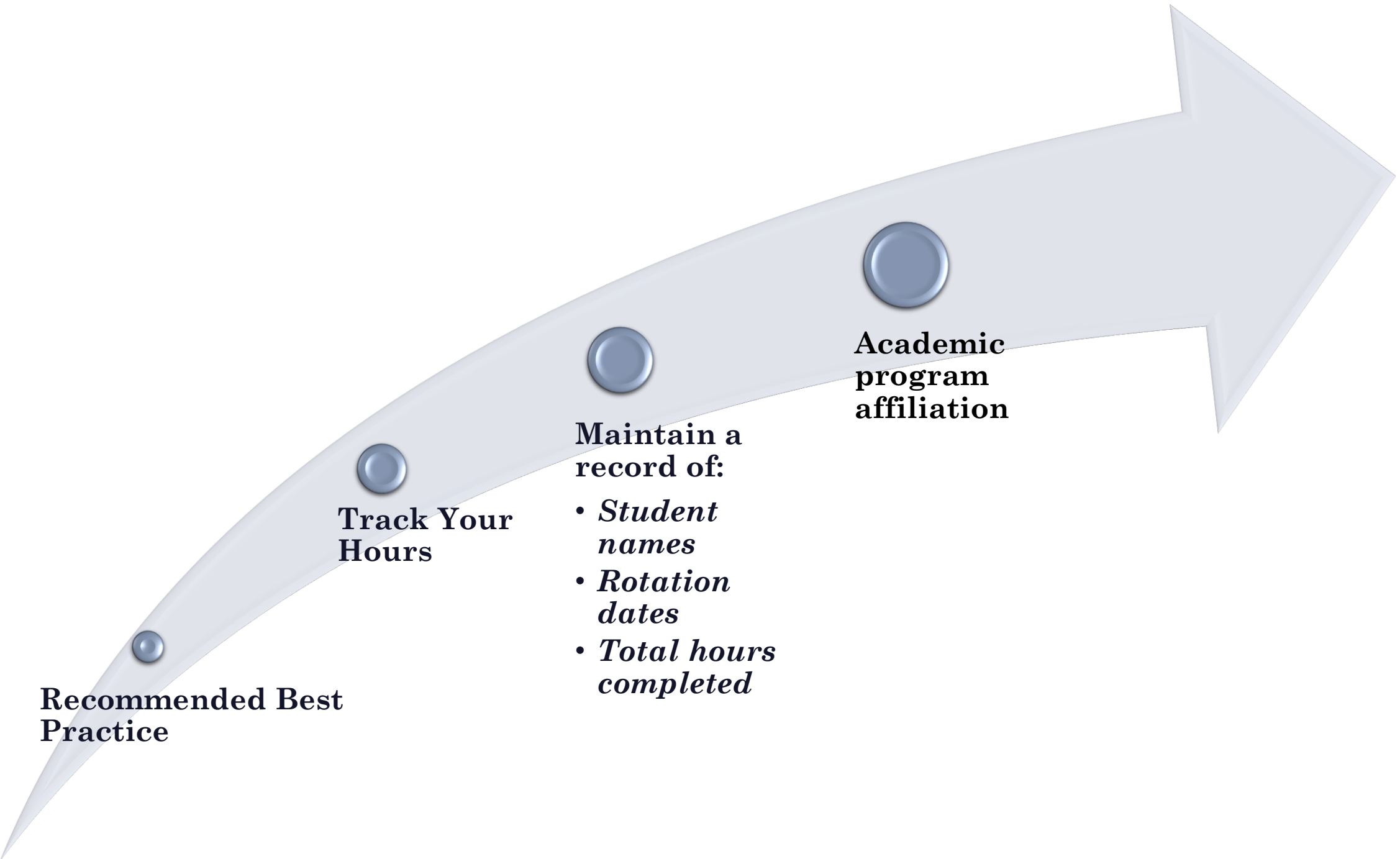
Rotation dates

Hours submitted

Notifications from the PTIP Office regarding submitted hours will no longer be provided.

As a preceptor, it is important that you personally track and verify the hours being submitted on your behalf. Since this information directly impacts your personal income tax credit, we encourage you to establish a process for confirming your rotation hours before submissions are finalized by the academic program.

Again, please note that the PTIP Office will not be able to provide extensions or make corrections after December 1.



**Recommended Best
Practice**

**Track Your
Hours**

**Maintain a
record of:**

- *Student
names*
- *Rotation
dates*
- *Total hours
completed*

**Academic
program
affiliation**

Activity	Dates
Previously Registered Preceptor Registration (for 2027 – ALL preceptors will register during this time)	June 1 – August 31
New Preceptor Registration	August 1 – August 31
Academic Program Submission Window	September 1 – December 1
Final Submission Deadline	December 1
PTIP Legislative Changes Effective	January 1, 2026

Key Takeaways

- ✓ Annual registration required
- ✓ New preceptors register August 1–31 (2026 ONLY)
- ✓ Tax credits allocated in real time
- ✓ Statewide cap of \$6 million
- ✓ One submission window (Sept. 1–Dec. 1)
- ✓ No extensions or post-deadline corrections
- ✓ Preceptors should verify submitted hours with academic programs

Closing Slide Image with Questions

Thank You
Questions?

Questions?

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Thank you for your commitment to training Georgia's future healthcare workforce.