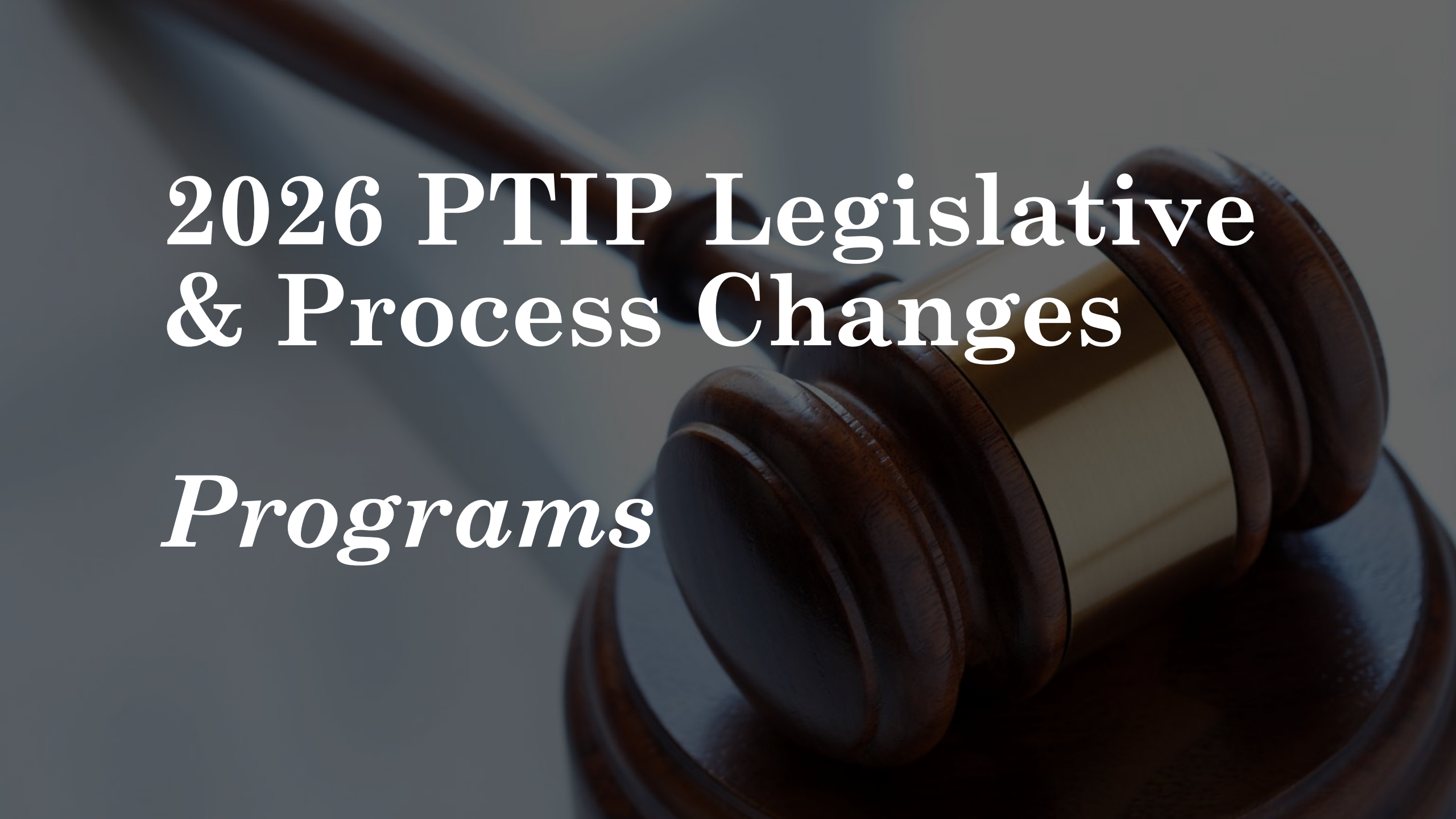




2026 PTIP Legislative & Process Changes

Programs



Georgia Preceptor Tax Incentive Program (PTIP)

Academic Program Update

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Webinar Objectives

By the end of this presentation, participants will understand:

2026 legislative changes to PTIP

New statewide tax credit cap requirements

Annual submission process changes

Annual preceptor registration requirements

Academic program responsibilities

Important deadlines and compliance requirements

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**

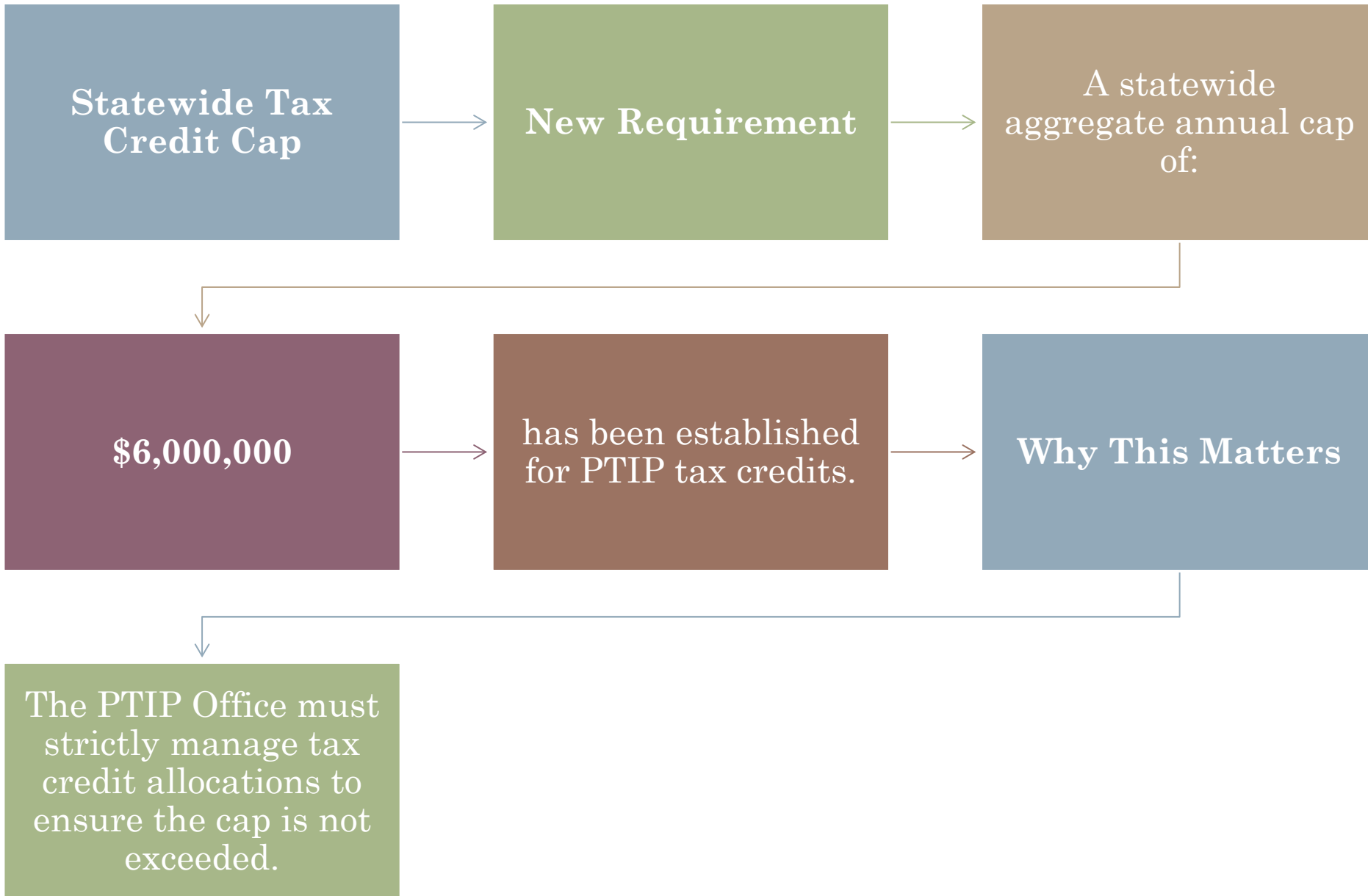
Dentists: **\$1,000 per rotation**

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

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

Effective Date: January 1, 2026





Existing Requirements Remain

The legislation maintains:

Maximum Rotations

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

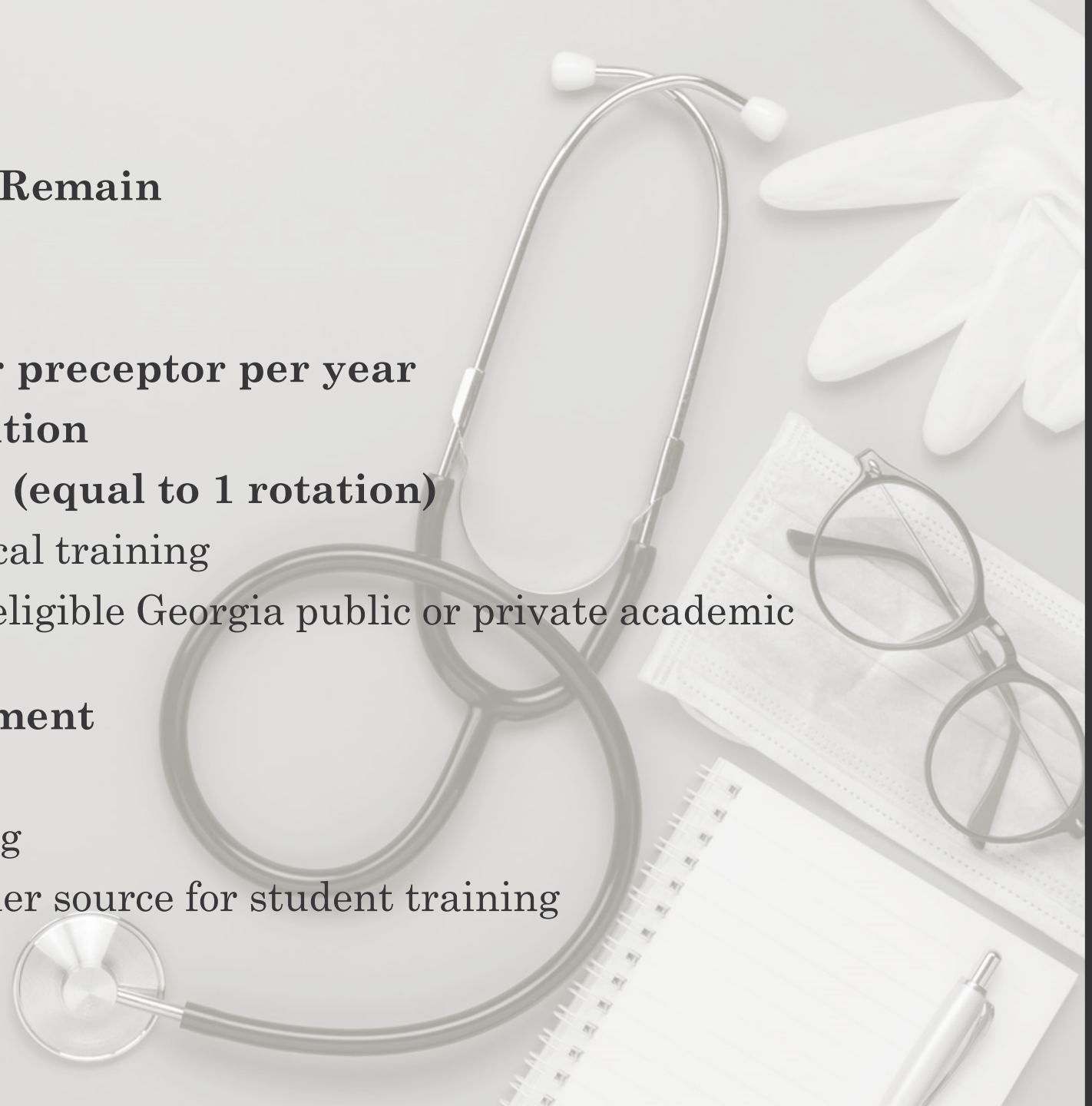
Eligible Rotation Definition

- 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



Why Process Changes Are Necessary

The Georgia Department of Revenue requires strict enforcement of the legislative cap.

To comply, PTIP must:

Track credits in real time

Control submission periods

Restrict late entries and corrections

Monitor available tax credit capacity statewide

Change #1

One Annual Submission Window

Beginning in 2026:

The PTIP Program will transition from three submission periods to:

One Annual Submission Window

PTIP Data System Schedule Annual Submission Window

September 1 – December 1



Annual Submission Requirements

All rotations with completion
dates between:

January 1 – December 31

must be submitted during:

September 1 – December 1

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.

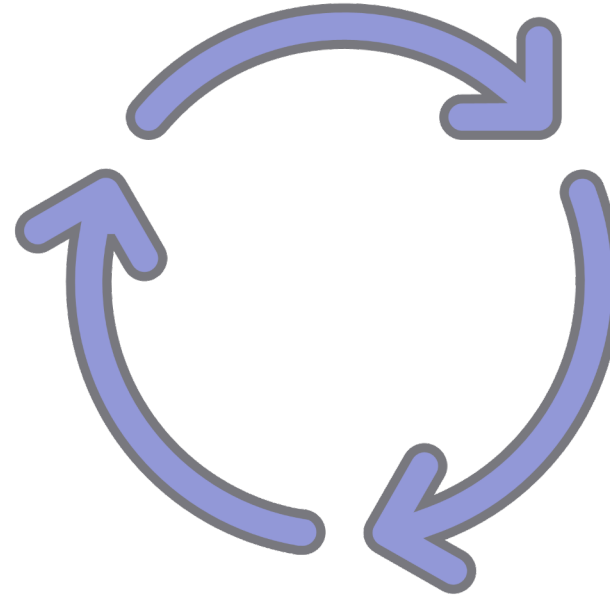
Rotation Submission Updates

Beginning in 2026:

Rotations may only be submitted for:
Registered Preceptors

System Changes:

- Submitted/Completed process will change
- Real-time allocation monitoring will occur



Hard Deadline Enforcement

December 1 = Final Deadline

After December 1:

✗ No revisions

✗ No corrections

✗ No late submissions

✗ No exceptions

✗ No accommodations

The PTIP system will lock, and no further changes will be permitted.

Change #2

Annual Preceptor Registration Requirement

Beginning in 2026:

All preceptors must register annually to receive a PTIP tax credit.

Registration Window

June 1 – August 31

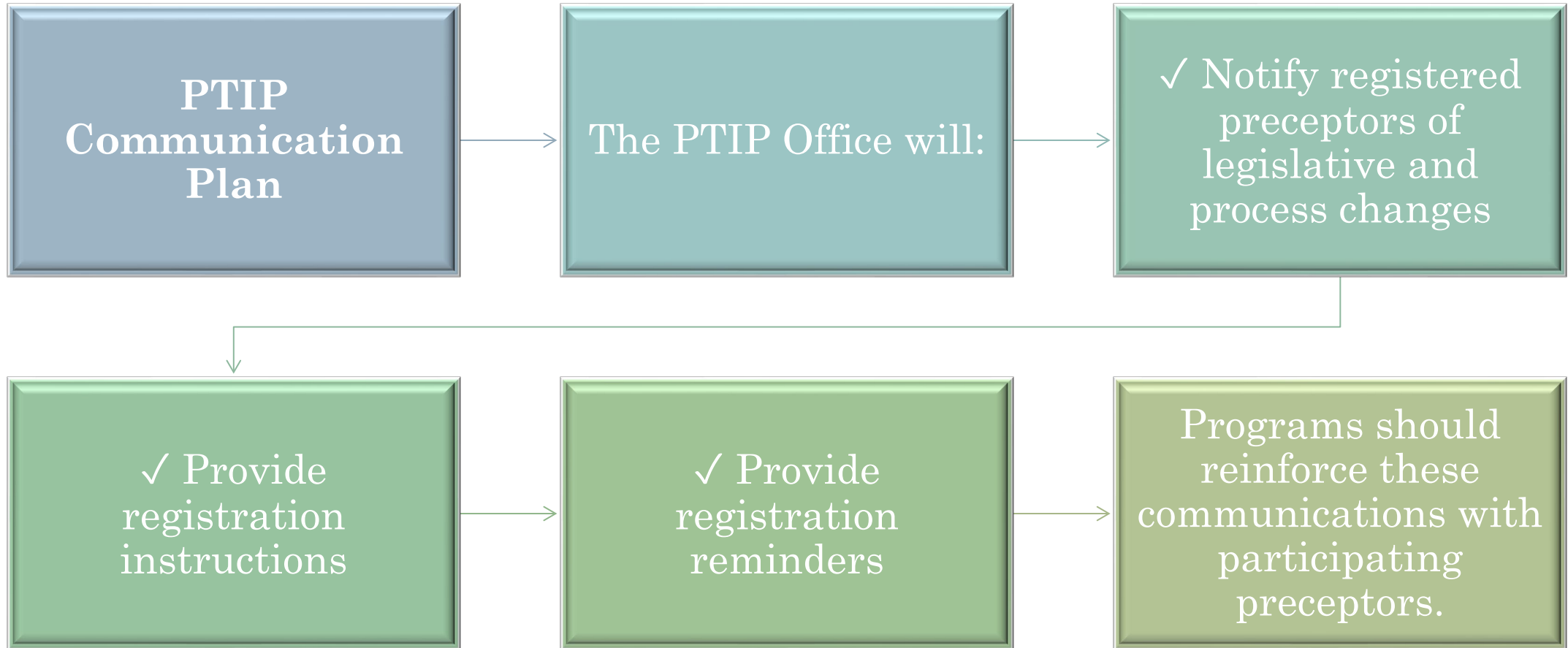
Registrations submitted after August 31 will not be accepted.

Important Program Impact

Programs may only enter rotation data for:

Preceptors who have completed annual registration

Academic programs will not be able to create new preceptors. Programs will only see **registered** preceptors for each calendar year.



Statewide Cap Management

Once the \$6 Million Cap Is Reached



- No additional rotations will be accepted
- No additional tax credits will be allocated
- Rotations will be processed on a first-come, first-served basis

Academic Program Responsibilities

Programs are strongly encouraged to establish internal processes to:

- Verify rotation data
- Confirm entered hours
- Communicate with preceptors
- Monitor registration status
- Ensure submission accuracy prior to December 1

Recommended Activities During Submission Window

Use September 1 – December 1 to:

- ✓ Run reports
- ✓ Review entered data
- ✓ Verify rotation records
- ✓ Confirm data accuracy
- ✓ Resolve discrepancies before submission
- ✓ Notify preceptors of entered hours





Change #3



Preceptor Notification Responsibility



Beginning in 2026:



The PTIP Office will no longer notify preceptors regarding hours submitted on their behalf.



Academic Programs Will Be Responsible For:

Communicating submitted hours
Providing confirmation of rotation data
Assisting preceptors with verification

Activity	Dates
Previously Registered Preceptor Registration (for 2027 – ALL preceptors will register during this time)	June 1 – August 31
New Preceptor Registration (only for 2026)	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

- ✓ One annual submission window
- ✓ PTIP system lock dates must be observed
- ✓ Annual preceptor registration required
- ✓ Rotation data accepted only for registered preceptors
- ✓ Statewide tax credit cap of \$6 million
- ✓ First-come, first-served processing
- ✓ No late submissions or corrections
- ✓ Academic programs responsible for notifying preceptors of submitted hours



THANK YOU

Any Questions?

Questions & Discussion

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Thank you for your continued
partnership in training
Georgia's future healthcare
workforce.