



STATE OF HAWAII  
DEPARTMENT OF HEALTH  
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**WRITTEN  
TESTIMONY ONLY**

**Testimony COMMENTING on HB1967  
RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS.**

REPRESENTATIVE JOHN MIZUNO, CHAIR

HOUSE COMMITTEE ON HEALTH AND HUMAN SERVICES

Hearing Date: February 1, 2018

Room Number: 329

- 1 **Fiscal Implications:** Uncalculated impact to general revenues.
- 2 **Department Testimony:** The Department of Health supports the intent of HB1967, which is to
- 3 provide financial incentives for practicing health care providers to provide enriching professional
- 4 guidance. Primary care provider shortages – physicians and nurse practitioners – are especially
- 5 acute and a broad strategy that includes tax credits for health care preceptorships is required.
- 6 The department acknowledges that tax credits may impact revenue receipts and thus defers to the
- 7 Department of Budget and Finance for economic implications, and to the Department of
- 8 Taxation for operational considerations.
- 9 **Offered Amendments:** N/A.

DAVID Y. IGE  
GOVERNOR

SHAN S. TSUTSUI  
LIEUTENANT GOVERNOR



LINDA CHU TAKAYAMA  
DIRECTOR

DAMIEN A. ELEFANTE  
DEPUTY DIRECTOR

**STATE OF HAWAII  
DEPARTMENT OF TAXATION**

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To: The Honorable John M. Mizuno, Chair  
and Members of the House Committee on Health & Human Services

Date: Thursday, February 1, 2018  
Time: 9:30 A.M.  
Place: Conference Room 329, State Capitol

From: Linda Chu Takayama, Director  
Department of Taxation

Re: H.B. 1967, Relating to Healthcare Preceptor Tax Credits

The Department of Taxation (Department) offers the following comments on H.B. 1967 for the Committee's consideration.

H.B. 1967 creates a nonrefundable healthcare preceptor tax credit for taxpayers who supervise volunteer-based supervised clinical training rotations. The credit is equal to \$1,000 for each rotation supervised, with a cap of \$5,000 per taxpayer. The bill further has an aggregate cap of \$2,000,000 per year. H.B. 1967 also creates a healthcare preceptor tax credit working group which certifies the number of volunteer-based supervised clinical training rotations and ceases issuing certificates when the amount of certified credits hits the \$2,000,000 cap. The bill is effective upon approval, provided that the tax credit is effective for taxable years beginning after December 31, 2018.

The Department appreciates the inclusion of an entity with subject matter expertise to help administer this tax credit by issuing certifications. If the Committee wishes to ensure the certifications are used to claim this tax credit, it may do so by making the following clarifying amendment to subsection (c):

- (c) The director of taxation:
  - (1) Shall prepare any forms that may be necessary to claim a tax credit under this section;
  - (2) May require the taxpayer to furnish the certificate issued under subsection (d) and any other reasonable information necessary to ascertain the validity of the claim for the tax credit made under this section; and
  - (3) May adopt rules pursuant to chapter 91 necessary to effectuate the purposes of this section.

Thank you for the opportunity to provide comments.



# UNIVERSITY OF HAWAII SYSTEM

## Legislative Testimony

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Testimony Presented Before the  
House Committee on Health and Human Services  
February 1, 2018 at 9:30 a.m.

by

Mary G. Boland, DrPH, RN, FAAN  
Dean and Professor  
School of Nursing and Dental Hygiene

And

Michael Bruno, PhD  
Interim Vice Chancellor for Academic Affairs and Vice Chancellor for Research  
University of Hawai'i at Mānoa

### HB 1967 – RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

Chair Mizuno, Vice Chair Kobayashi, and members of the House Committee on Health and Human Services:

I am testifying on behalf of the University of Hawai'i System with its graduate nursing, psychology, and social work programs as well as the John A. Burns School of Medicine and the Daniel K. Inouye College of Pharmacy in strong support of HB 1967 with amendments. This bill will support workforce development by establishing individual income tax credits for professionals who serve as uncompensated preceptors to UH students in the above professions.

Preceptors are licensed and practicing health care professionals who oversee a health professional student in gaining the clinical experience required by national accreditors and State of Hawai'i licensing boards. The uncompensated, voluntary precepting takes place at their place of employment and is above and beyond their patient care workload and employment responsibilities. Also, the preceptor must develop a set of coaching or teaching skills above and beyond that required for their employment. Such preceptors are committed to educating the next generation but are reporting increasing fatigue and burnout due to the competing demands on their time and we are facing a shortage of preceptors for all the health professions students. This shortage impacts the UH ability to accept Hawai'i students into our programs and prepare an adequate number of future professionals to meet the demands for healthcare providers for the people of Hawai'i. As demands increase on health care providers, they are requesting recognition for their preceptor activities to offset longer hours worked or fewer patient visits.

A 2017 Hawai'i State Center for Nursing (HSCN) survey of in-state dental hygiene, pharmacy, medicine and graduate nursing schools found that all responding schools are moderately or very concerned about the small number of clinical training sites available for their students; more than 80% of in-state health profession schools had more difficulty finding clinical training sites in 2017 than in 2015; and over half of these

programs have limited enrollment due to the lack of training sites. As an example, the UH Mānoa School of Nursing and Dental Hygiene Doctor of Nursing Practice (DNP) Program graduates primary care nurse practitioners who manage patient panels, and assess, evaluate, diagnose, develop treatment plans including prescribing medication. Due to the lack of preceptors, we admit only 29% of the qualified Hawai'i applicants. Yet, the state has a continuing shortage of primary care providers.

Georgia, Maryland and Colorado have enacted legislation for preceptor individual income tax credits and Utah, North Dakota and New York currently are undertaking similar efforts to both maintain and grow the preceptor capacity in their states. The Hawai'i approach is highly interprofessional as we recognize the need for team care delivery to address community needs. By addressing the preceptor shortage as the University of Hawai'i system, we will move our state closer to sustainable interprofessional education and care delivery.

The UH notes the economic benefit provided by the health workforce. A North Carolina economic analysis found that each full time APRN in their state can contribute, minimally, \$273,000 in direct economic output and between \$11,800 and \$22,000 in state and local tax revenue<sup>1</sup>. A recent American Medical Association economic analysis found that physicians in Hawai'i contribute, on average, \$2,282,615 in direct economic output and \$110,494 in state and local tax revenue<sup>2</sup>.

A state investment in the healthcare professions academic pipeline through preceptor income tax-credits will improve the UH ability to develop and grow future healthcare professionals in this state, close the gap on the shortage of health care professionals, and increase economic revenues statewide.

The UH respectfully requests that the House Committee Health and Human Services consider the attached amendment recommendations. Amendments will:

- Add Social Work as eligible students, residents/trainees and preceptors;
- Amend the definition of "Nationally Accredited" to recognize the individual health professional academic accreditation as determined by its respective regulatory board or program; and
- Update the report title and description to reflect the above amendments.

Therefore, on behalf of the UH health professions education programs, we respectfully request that HB 1967 pass amended.

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<sup>1</sup> Conover, C., & Richards, R. (2015). Economic benefits of less restrictive regulation of advanced practice nurses in North Carolina. *Nursing Outlook*, 63(5), 585–592.

<sup>2</sup> American Medical Association [AMA]. (2018). The economic impact of physicians in Hawaii: State report. Retrieved from <https://www.physicianseconomicimpact.org/pdf/FullStateReports/HI-Study.pdf>

## ATTACHMENT WITH SUGGESTED AMENDMENTS TO HB 1967

Note: Suggested amendments are reflected in bold/highlighted text

Page 3, Lines 5-6

Developing sufficient clinical training opportunities **and field placements** in areas of high demand requires a sufficient number of appropriately trained preceptors, but the limited availability of preceptors restricts in-state healthcare academic institutions from expanding healthcare provider training.

Page 3, Lines 19-20

The purpose of this Act is to create a tax credit that encourages preceptors to offer professional instruction, training, and supervision to students and residents seeking careers as healthcare providers throughout Hawaii, with the intention of building capacity for clinical education at in-state academic programs that are nationally accredited for the training of medical, nursing, dental hygiene, **social work, psychology** or pharmacy professionals.

Page 7, Line 14-15

"Eligible professional degree or training certificate" means a degree or certificate that fulfills a requirement to be a dental hygienist pursuant to chapter 447, a physician or osteopathic physician pursuant to chapter 453, an advanced practice registered nurse pursuant to chapter 457, a pharmacist pursuant to chapter 461, ~~or~~ a psychologist pursuant to chapter 465, **or a social worker pursuant to chapter 467E.**

Page 7, Line 18

"Eligible student or trainee" means an advanced practice registered nurse student, dental hygienist student, medical student, pharmacy student, psychology student, **social work student,** or resident or similar health science trainee.

Page 8, Lines 16-17

"Preceptor" means a dentist or dental surgeon licensed pursuant to chapter 448, a physician or osteopathic physician licensed pursuant to chapter 453, an advanced practice registered nurse licensed pursuant to chapter 457, a pharmacist licensed pursuant to chapter 461, ~~or~~ a psychologist licensed pursuant to chapter 465, **or a social worker pursuant to chapter 467E who may be either licensed or unlicensed.**

Page 9, Between content on lines 4-5

**"Social worker student" means an individual participating in an academic program in this state that is nationally accredited for the training of social work professionals pursuant to chapter 467E.**

Page 10, after line 20

**(5) Deans or directors of each academic program that is nationally accredited for the training of psychology pursuant to chapter 465.**

**(6) Deans or directors of each academic program that is nationally accredited for the training of social work pursuant to chapter 467E.**

**Report Title:**

Registered Nurses; Doctors; Dentists; Dental Hygienists; Pharmacists; Psychologists; Preceptors; **Social Workers;** Tax Credits

**Description:**

Allows advanced practice registered nurses, physicians, dentists, **psychologists, and** pharmacists, **and social workers** to receive tax credits for acting as preceptors in volunteer-based supervised clinical training rotations provided to eligible students that enable the students to obtain an eligible healthcare professional degree or certificate.



UNIVERSITY of HAWAII®  
**KAPĪ'OLANI**  
COMMUNITY COLLEGE

**Kapi'olani Community College**  
**Physical Therapist Assistant Program**

**HB1967, RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS**

**House HHS Committee Hearing**

**Thurs, Feb. 1, 2018 – 9:30 am**

**Room 329**

**Position: Support w/Amendments**

Chair Mizuno, and Members of the House Health and Human Services Committee:

I am Michelle Dela Cruz, PT and Academic Coordinator, Director of Clinical Education (ACCE/DCE) at Kapi'olani Community College's Physical Therapy Assistant Program. We are a CAPTE accredited program with a PTA licensure pass rate of 92% + and a 100% employment rate. Our PTA program works closely with private and state hospitals, private outpatient facilities, long term care management services, rehab facilities, and home care facilities to teach our PTA students for a total of 4 internships each. This is a total of 680 hours of clinical education for each PTA student.

We agree that Hawaii, as well as the rest of the nation, faces a widening gap between healthcare supply and demand, which will affect patients who may have longer wait times to see providers and may result in poorer and more costly health outcomes.

Physical therapists (PTs) and PTAs volunteer-supervise our PTA students on internships while managing and practicing in private clinics or healthcare institutions similar to advanced practice registered nurses, physicians, dentists, and pharmacists. This year our PTA program lost 25 % of our clinical affiliation sites due to a \$250 to \$500 stipend charged per internship by 100% of our long term care facility sites. Kapi'olani Community College is expected to pay the PTs or PTAs to teach our students at long term facility sites. Our students and our state funded program are unable to pay this fee, it would greatly increase student program fees by 500% if initiated. If the clinical instructor PTs or PTAs were able to receive a tax credit incentive, this would greatly offset the suggested stipend charged to our students for clinical education. With 25% of our sites charging our school this year, we predict a steep increase in private and state facilities, who will follow this example and also charge us stipend fees in the near future. The proposed tax credit incentive would offset the need for a stipend fee.

KCC Physical Therapy Assistant Program respectfully supports the following amendments recommended by HAPTA:  
Page 3, lines 13-20:

The purpose of this Act is to create a tax credit that encourages preceptors to offer professional instruction, training, and supervision to students and residents seeking careers as healthcare providers throughout Hawaii, with the intention of building capacity for clinical education at in-state academic programs that are nationally accredited for the training of medical, nursing, dental hygiene, **physical therapist assistant**, or pharmacy professionals.

Page 7, new lines beginning with line 9:



**“Physical therapist assistant student” means an individual participating in an academic program that is nationally accredited for the training of physical therapist assistants pursuant to chapter 461J.**

Page 7, lines 9-15:

"Eligible professional degree or training certificate" means a degree or certificate that fulfills a requirement to be a dental hygienist pursuant to chapter 447, a physician or osteopathic physician pursuant to chapter 453, an advanced practice registered nurse pursuant to chapter 457, **a physical therapist assistant pursuant to chapter 461J** a pharmacist pursuant to chapter 461, or a psychologist pursuant to chapter 465.

Page 7, lines 16- 19:

"Eligible student or trainee" means an advanced practice registered nurse student, dental hygienist student, medical student, pharmacy student, psychology student, **physical therapist assistant student** or resident or similar health science trainee."

Page 8, new lines 12

**“Physical therapist assistant student” means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered physical therapist assistants pursuant to chapter 461J.**

Page 8, lines 12-17:

"Preceptor" means a dentist or dental surgeon licensed pursuant to chapter 448, a physician or osteopathic physician licensed pursuant to chapter 453, an advanced practice registered nurse licensed pursuant to chapter 457, a pharmacist **licensed pursuant to chapter 461, a physical therapist licensed pursuant to chapter 461J** or a psychologist licensed pursuant to chapter 465.

Page 9, lines 1-4:

"Resident or similar health science trainee" means a post-graduate health science trainee enrolled in an accredited academic program that is nationally accredited for such training pursuant to chapter 447, 453, 457, 461, **461J** or 465.

Your support of HB1967 is appreciated. Thank you for the opportunity to testify. Please feel free to contact:

Michelle Dela Cruz, PT  
Kapiolani Community College,  
PTA Program Director of Clinical Education, ACCE  
Phone: [808-352-5222](tel:808-352-5222)  
Email: [mdc88@hawaii.edu](mailto:mdc88@hawaii.edu)

**PRESENTATION OF THE  
HAWAII MEDICAL BOARD**

TO THE HOUSE COMMITTEE ON  
HEALTH AND HUMAN SERVICES

TWENTY-NINTH LEGISLATURE  
Regular Session of 2018

Thursday, February 1, 2018  
9:30 a.m.

**WRITTEN TESTIMONY ONLY**

**TESTIMONY ON HOUSE BILL NO. 1967, RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS.**

TO THE HONORABLE JOHN M. MIZUNO, CHAIR, AND MEMBERS OF THE COMMITTEE:

My name is Ahlani Quiogue, and I am the Executive Officer of the Hawaii Medical Board ("Board"). Thank you for the opportunity to submit written testimony on this measure, which is a companion to S.B. 2298. While the Board has not had an opportunity to review and discuss this measure, it is similar to a draft reviewed at the Board's January 11, 2018, meeting. At that meeting, the Board expressed its support for the proposal but defers to the Department of Taxation regarding any possible fiscal impacts to the State. The Board appreciates the intent of this bill and provides the following comments.

H.B. 1967 allows advanced practice registered nurses, physicians, dentists, and pharmacists to receive tax credits for acting as preceptors in volunteer-based supervised clinical training rotations provided to eligible students that enable the students to obtain an eligible healthcare professional degree or certificate.

The Board understands and appreciates the important role that preceptors play in the instruction, training, and supervision of students and residents seeking careers as healthcare providers in the State. Accordingly, the Board supports initiatives such as these.

Thank you for the opportunity to provide written testimony on H.B. 1967.

**PRESENTATION OF THE  
BOARD OF PHARMACY**

TO THE HOUSE COMMITTEE ON  
HEALTH AND HUMAN SERVICES

TWENTY-NINTH LEGISLATURE  
Regular Session of 2018

Thursday, February 1, 2018  
9:30 a.m.

**WRITTEN TESTIMONY ONLY**

**TESTIMONY ON HOUSE BILL NO. 1967, RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS.**

TO THE HONORABLE JOHN M. MIZUNO, CHAIR, AND MEMBERS OF THE COMMITTEE:

My name is Lee Ann Teshima, and I am the Executive Officer of the Board of Pharmacy ("Board"). Thank you for the opportunity to submit written testimony on this measure, which is a companion to S.B. 2298. I apologize for not being able to attend the hearing as I have a Board meeting scheduled at the same time. The Board supports H.B. 1967 but defers to the Department of Taxation regarding any possible fiscal impacts to the State.

This measure allows advanced practice registered nurses, physicians, dentists, and pharmacists to receive tax credits for acting as preceptors in volunteer-based supervised clinical training rotations provided to eligible students that enable the students to obtain an eligible healthcare professional degree or certificate.

The Board understands and appreciates the important role that preceptors play in the instruction, training, and supervision of students and residents seeking careers as healthcare providers in the State. Accordingly, the Board supports initiatives such as these.

Thank you for the opportunity to provide written testimony on H.B. 1967.

Written Testimony Submitted to the  
House Committee on Health & Human Services  
February 1, 2018  
By

J. Alan Otsuki, MD

HB 1967 –RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

Chair Mizuno, Vice Chair Kobayashi, and members of the committee:

Thank you for the opportunity to provide testimony in support of HB 1967. HB 1967 proposes to create a tax credit to encourage preceptors to offer professional instruction, training, and supervision to students and residents seeking careers as healthcare providers throughout Hawaii. The intent of the measure is to build capacity for clinical education for the training of medical, nursing, dental hygiene and pharmacy professionals. HB 1967 also establishes a working group within the Department of Health which will be convened by the University of Hawaii/Pacific Basin Area Health Education Center and center for nursing to create a comprehensive plan to address the preceptor shortages in Hawaii and to develop and implement a plan for allocating and distributing the healthcare preceptor tax credits.

Hawaii is facing a critical shortage of primary care healthcare providers. In the case of primary care physicians, the shortage is now calculated at 282 physicians statewide. This shortfall is projected to worsen with the increased demand for health care from an aging population and the retirement of an aging physician population creating access issues on Oahu and the neighbor islands. The need to educate and train more doctors to care for our citizens is now an immediate priority if we are to meet the healthcare needs of our communities. However, the lack of clinical education sites in Hawaii and the inadequate supply of qualified primary care preceptors are limiting factors in our efforts to educate future doctors and other healthcare providers. The cohort of preceptors consists of volunteers who share the responsibility and burden of training the future healthcare workforce. Developing sufficient clinical training opportunities requires a sufficient number of preceptors. HB 1967 is a means of encouraging preceptors to begin offering as well as continuing to offer training and supervision to students (students includes newly graduated physicians, often referred to as residents or fellows who are receiving the additional training needed for state medical licensure and specialty certification through residency and fellowship programs) in the healthcare professions.

We respectfully suggest an amendment to the definition of “medical student” and “resident” or “fellow” for purposes of clarity. The US Dept of Education recognizes accrediting bodies for programs leading to the M.D. or D.O. degree in the United States. These accrediting bodies are the Liaison Committee on Medical Education, (LCME which accredits JABSOM’s M.D. program), and the Commission on

Osteopathic College Accreditation (COCA) which accredits osteopathic physicians (D.O.). The body accrediting residencies and fellowships is the Accreditation Council on Graduate Medical Education (ACGME), a private, not-for-profit, 503(c) organization.

**The following amendment is suggested:**

“Medical student” means an individual participating in an academic program [that is nationally] accredited [for the training of physicians or osteopathic physicians pursuant to chapter 453] by the Liaison Committee on Medical Education or Commission on Osteopathic College Accreditation leading to the M.D. or D.O. degree. For the purposes of this section the term medical student includes graduates from LCME and COCA programs who have continued their training to obtain the additional qualifications needed for both medical licensure pursuant to chapter 453 and specialty certification. These LCME and COCA graduates are called “residents” or “fellows” who are in a graduate medical education program accredited by the ACGME.

Thank you for the opportunity to provide testimony.

J. Alan Otsuki, MD  
Associate Dean for Academic Affairs  
John A. Burns School of Medicine  
University of Hawai'i at Mānoa



**Testimony to the House Committee on Health and Human Services  
Thursday, February 1, 2018; 9:30 a.m.  
State Capitol, Conference Room 329**

**RE: SUPPORTING THE INTENT OF HOUSE BILL NO. 1967, RELATING TO HEALTHCARE  
PRECEPTOR TAX CREDITS.**

Chair Mizuno, Vice Chair Kobayashi, and Members of the Committee:

The Hawaii Primary Care Association (HPCA) is a 501(c)(3) organization established to advocate for, expand access to, and sustain high quality care through the statewide network of Community Health Centers throughout the State of Hawaii. The HPCA **SUPPORTS THE INTENT** of House Bill No. 1967, RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS.

The bill, as received by your Committee, would:

- (1) Establish an income tax credit to any taxpayer in an amount up of to \$1,000 for volunteer-based supervised clinical training rotations that the taxpayer provides in the role of “preceptor” for the applicable tax year;
- (2) Define “preceptor” as an advanced practice nurse, a doctor of allopathic medicine, doctor of osteopathic medicine, a pharmacist, a doctor of psychology, or dentist or dental surgeon;
- (3) Provide that the credit not exceed \$5,000 for any one income tax year regardless of the number of volunteer-based supervised clinical training rotations undertaken by the taxpayer during the applicable income tax year or the number of eligible students or trainees the taxpayer instructs;
- (4) Provide that the total amount of tax credit certificates that may be issued for each taxable year not exceed \$2,000,000;
- (5) Establish a Health Provider Preceptor Tax Credit Working Group (Working Group) to be convened by the Hawaii Pacific Region Area Health Education Center and the Hawaii State Center for Nursing;
- (6) Direct the Working Group to certify that each taxpayer satisfies the requirements for allowance of the tax credit; and
- (7) Require the Department of Health to evaluate the efficacy of the healthcare preceptor tax credit and report findings and recommendations to the 2024 Legislature.

Federally Qualified Health Centers (FQHCs) provide desperately needed medical services at the frontlines in rural communities. Long considered champions for creating a more sustainable, integrated, and wellness-oriented system of health, FQHCs provide a more efficient, more effective and more comprehensive system of health.

The State of Hawaii is experiencing a severe shortage of health care professionals in the workforce, especially in rural areas. Recent studies note that the current shortage of physicians is at 20% of the total full-time equivalent positions throughout the State. The shortage is especially severe in the fields of primary care, infectious diseases, colorectal surgery, pathology, general surgery, pulmonology, neurology, neurosurgery, orthopedic surgery, family medicine, cardiothoracic surgery, rheumatology, cardiology, hematology/oncology, and pediatric subspecialties of endocrinology, cardiology, neurology, hematology/oncology, and gastroenterology.

This bill would create a financial incentive to enhance the quality and stock of Hawaii's future healthcare workforce. Accordingly we commend this effort and wish to participate in any and all discussions concerning workforce development. From a practical standpoint, however, we do raise the following points concerning the bill as it is presently drafted:

- (1) It is unclear who would receive the tax credit. The tax credit would be eligible to any taxpayer who "provides volunteer-based supervised clinical training rotations". . . "in the role of 'preceptor'". "Preceptor" is defined as an advanced practice nurse, a doctor of allopathic medicine, doctor of osteopathic medicine, a pharmacist, a doctor of psychology, or dentist or dental surgeon who is licensed in the state. The professional who serves as the preceptor would be eligible for the tax credit, even if the professional merely staffs a program that is established and run by a health care facility or program. If the intention is to provide non-governmental health care organizations the tax credit if they establish and operate training or residency programs, than that needs to be specified in the bill. However, if the tax credit is intended to go to the professionals who staff these training or residency programs, then that also needs to be specified in the operating language of the bill.
- (2) It is unclear what a "volunteer-based supervised clinical training rotation" is. While it might be the intention of the drafters to require training to be Hawaii-based, nowhere in the operating statute is there any requirement that the volunteer-based supervised clinical training rotation be accredited, nor situated in the State. Furthermore, with efforts to promote telehealth, could supervision be done by a professional situated outside the State or on another island?
- (3) It is unclear whether this credit is refundable or non-refundable. If the intent of this measure is to allow health care facilities that establish and operate training programs to be the recipients of the tax credit, refundability will be key to whether this measure will be of assistance. Because many facilities are tax-exempt, a nonrefundable tax credit would only apply to tax liability. If they are tax exempt, they would have little or no tax liability and as such, they would not benefit from this measure. However, if it is a refundable tax credit, any amount over the tax liability would go to the applicant as cash from the State.

Testimony on House Bill No. 1967

February 1, 2018; 9:30 a.m.

Page 3

**It is in the spirit of collaboration and we offer these observations. It is our hope that the bill can be refined to address these issues so that the tax credit can and will be utilized by FQHCs to develop more internship and training opportunities throughout the State.**

For these reasons, we **SUPPORT THE INTENT** of this measure and urge your favorable consideration to facilitate continued discussion on this very important issue.

In advance, thank you for your consideration of our testimony.



# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Healthcare Preceptor Tax Credits

BILL NUMBER: HB 1967; SB 2298 (Identical)

INTRODUCED BY: HB by EVANS, CREAGAN, LOWEN, MIZUNO, NAKASHIMA, SAN BUENAVENTURA, TODD; SB by BAKER, INOUE, English, Galuteria, Kim, Nishihara, K. Rhoads, Ruderman

EXECUTIVE SUMMARY: This bill provides a credit for doctors who teach other doctors. It is much simpler and much less expensive in administrative costs for the Healthcare Preceptor Working Group, or the agency to which it is attached, to cut a check to any qualifying physician.

SYNOPSIS: Adds a new section to chapter 235, HRS, to allow a healthcare preceptor tax credit for supervising volunteer-based supervised clinical training rotations. The amount of the credit is \$1,000 for each rotation supervised by the taxpayer, to a maximum of \$5,000 per taxable year.

Provides that the healthcare preceptor tax credit working group, which is established by the bill, will maintain records of the taxpayers qualifying for credit and certify the credit amount. The certificate of the credit amount would be submitted with the taxpayer's return.

Adds a new section to chapter 321, HRS, to establish the healthcare preceptor tax credit working group.

EFFECTIVE DATE: Upon approval; the credit applies to taxable years beginning after December 31, 2018.

STAFF COMMENTS: A tax return is one of the most complicated documents for government agencies to process. The administrative costs associated with each one can quickly make heads spin. If the only action that is going to be requested of the tax system is to credit the account of a participating doctor in an amount previously determined by the new working group, it is questionable why the tax system needs to be involved. Write the participating doctor a check! The participating doctor gets a financial benefit more quickly (upon receipt of the check, as opposed to a tax refund issued in the middle or end of the following year) and state government is spared the gargantuan effort needed to issue a refund (working group certifies credit, taxpayer submits credit to DOTAX, DOTAX asks DAGS to cut a refund check, DAGS issues the check).

Digested 1/29/2018



**Written Testimony Presented Before the  
House Committee on Health & Human Services  
February 1, 2018 9:30 a.m.**

**by  
Laura Reichhardt, MS, APRN, NP-C, Director  
Hawai'i State Center for Nursing  
University of Hawai'i at Mānoa**

**IN STRONG SUPPORT, WITH AMENDMENTS  
HB 1967 RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS**

Chair Mizuno, Vice Chair Kobayashi, and members of the House Committee on Health & Human Services, thank you for this opportunity to provide testimony in strong support of this bill, HB 1967, with amendments. This bill aims to address the healthcare provider shortage, particularly in underserved areas, neighbor islands and in primary care, by establishing individual income tax credits for healthcare professionals who voluntarily serve as preceptors.

It is apparent in today's health care environment that a bottleneck to developing adequate numbers of healthcare providers, including advanced practice registered nurses, is the lack of qualified health provider preceptors. Precepted clinical experience is a mandatory component for health professional education. Without it, a student may not graduate, achieve national certification, or become licensed. Preceptors are licensed and practicing health care professionals who volunteer time during their work hours to oversee a health professional student, like an advanced practice nurse student. The clinical experience preceptors provide to students is in addition to their large patient care workload and is often uncompensated.

Our in-state health professional academic programs rely on community providers to provide over 1,000 preceptor rotations each year; however the need for preceptors is greater than the number of providers currently volunteering for this role. The Hawai'i State Center for Nursing conducted a survey of our in-state dental hygiene, graduate nursing, medicine and pharmacy programs which found that:

- 100% of our programs are moderately or very concerned about the number of clinical training sites available for their students
- More than 80% of in-state health profession schools had more difficulty finding clinical training sites in 2017 than in 2015.
- Over half of these programs have limited enrollment due to the lack of training sites

Outcomes of this preceptor shortage include health professional schools increasing the workload on their faculty to meet preceptor demands, increasing the number of students a preceptor oversees, and utilizing simulation in lieu of patient experience.

Historically, providers have engaged in precepting as a re-investment in their profession, however workload expectations and burnout are at an all-time high. Research indicates the financial incentive is one way to support, develop and grow the preceptor population of healthcare professionals. The concept of providing individual state income tax credits to healthcare professionals serving in voluntary, uncompensated preceptor roles has been passed in Georgia, Colorado and Maryland. North Dakota, Utah and New York are currently underway with their own efforts to establish such credits.

This bill aims to address two factors of the preceptor shortage with the aim of helping close the healthcare provider gap in our state.

1. Recognize and incent current preceptors for their current role through individual income tax credits. The intended outcome is to maintain the baseline preceptor population by creating an economic incentive for their voluntary work.
2. Grow the number of healthcare professionals who volunteer as preceptors, increasing the number of clinical rotations which a preceptor volunteers for, or both. The intended outcome is to grow the capacity of health education by expanding the preceptor population, across the state.

To achieve this incentive and goal to increase relieve the preceptor shortage, this bill proposes a \$1,000 individual income tax credit per in-state health professional student a health professional oversees in a preceptor role, with a maximum of \$5,000 tax credits per year per health professional.

To offset this expense, the Hawai'i State Center for Nursing respectfully requests the House Committee on Health & Human Services to consider the economic analysis of full practice authority nurse practitioners in North Carolina<sup>1</sup> which found that, for APRNs, on average:

- “Each full-time APRN generates between \$11,800 and \$22,000 annually in state and local tax revenue across the state.”
- “Each new FTE APRN ... would support a minimum of \$273,000 in output across the state”.

With this consideration, HSCN posits that this contribution to the healthcare profession academic pipeline through preceptor income tax-credits may be offset with greater revenue gains to the state as new healthcare professionals, such as APRNs, enter practice in Hawai'i. Simultaneously, this investment in the healthcare professional academic pipeline will help Hawai'i close the gap of needed healthcare professionals, thus ensuring timely access to highly qualified and safe healthcare professionals for all people, in all regions of our state.

Additionally, the HSCN respectfully requests that the House Committee on Health & Human Services consider the attached amendment recommendations. The proposed language is highlighted in yellow in the attached document. These amendments will:

- Add Social Work as eligible students, residents/trainees and preceptors
- Amend the definition of “Nationally Accredited” to recognize the individual health professional academic accreditation as determined by its respective regulatory board or program.
- Update the report title and description to reflect the above amendments.

Therefore, the HSCN respectfully requests that HB 1967 pass amended. We appreciate your continuing support of nursing and healthcare in Hawai'i. Thank you for the opportunity to testify.

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<sup>1</sup> Conover, C., & Richards, R. (2015). Economic benefits of less restrictive regulation of advanced practice nurses in North Carolina. *Nursing Outlook*, 63(5), 585–592.

Page 3, Lines 5-6

Developing sufficient clinical training opportunities **and field placements** in areas of high demand requires a sufficient number of appropriately trained preceptors, but the limited availability of preceptors restricts in-state healthcare academic institutions from expanding healthcare provider training.

Page 3, Lines 19-20

The purpose of this Act is to create a tax credit that encourages preceptors to offer professional instruction, training, and supervision to students and residents seeking careers as healthcare providers throughout Hawaii, with the intention of building capacity for clinical education at in-state academic programs that are nationally accredited for the training of medical, nursing, dental hygiene, **social work, psychology** or pharmacy professionals.

Page 7, Line 14-15

"Eligible professional degree or training certificate" means a degree or certificate that fulfills a requirement to be a dental hygienist pursuant to chapter 447, a physician or osteopathic physician pursuant to chapter 453, an advanced practice registered nurse pursuant to chapter 457, a pharmacist pursuant to chapter 461, ~~or~~ a psychologist pursuant to chapter 465, **or a social worker pursuant to chapter 467E.**

Page 7, Line 18

"Eligible student or trainee" means an advanced practice registered nurse student, dental hygienist student, medical student, pharmacy student, psychology student, **social work student,** or resident or similar health science trainee.

Page 8, Lines 16-17

"Preceptor" means a dentist or dental surgeon licensed pursuant to chapter 448, a physician or osteopathic physician licensed pursuant to chapter 453, an advanced practice registered nurse licensed pursuant to chapter 457, a pharmacist licensed pursuant to chapter 461, ~~or~~ a psychologist licensed pursuant to chapter 465, **or a social worker pursuant to chapter 467E who may be either licensed or unlicensed.**

Page 9, Between content on lines 4-5

"Social worker student" means an individual participating in an academic program in this state that is nationally accredited for the training of social work professionals pursuant to chapter 467E.

Page 10, after line 20

**(5) Deans or directors of each academic program that is nationally accredited for the training of psychology pursuant to chapter 465.**

(6) Deans or directors of each academic program that is nationally accredited for the training of social work pursuant to chapter 467E.

**Report Title:**

Registered Nurses; Doctors; Dentists; Dental Hygienists;  
Pharmacists; Psychologists; Preceptors; Social Workers; Tax  
Credits

**Description:**

Allows advanced practice registered nurses, physicians, dentists, psychologists, and pharmacists, and social workers to receive tax credits for acting as preceptors in volunteer-based supervised clinical training rotations provided to eligible students that enable the students to obtain an eligible healthcare professional degree or certificate.

Written Testimony Submitted to the  
House Committee on Health & Human Services  
February 1, 2018  
By

Jerris Hedges, MD

HB 1967 –RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

Chair Mizuno, Vice Chair Kobayashi, and members of the committee:

Thank you for the opportunity to provide testimony in support of HB 1967. HB 1967 proposes to create a tax credit to encourage preceptors to offer professional instruction, training, and supervision to students and residents seeking careers as healthcare providers throughout Hawaii. The intent of the measure is to build capacity for clinical education for the training of medical, nursing, dental hygiene and pharmacy professionals. HB 1967 also establishes a working group within the Department of Health which will be convened by the University of Hawaii/Pacific basin area health education center and center for nursing to create a comprehensive plan to address the preceptor shortages in Hawaii and to develop and implement a plan for allocating and distributing the healthcare preceptor tax credits.

Hawaii is facing a critical shortage of primary care healthcare providers. In the case of primary care physicians, the shortage is now calculated at 282 physicians statewide. This shortfall is projected to worsen with the increased demand for health care from an aging population and the retirement of an aging physician population creating access issues on Oahu and the neighbor islands. The need to educate and train more doctors to care for our citizens is now a key component to meeting the healthcare needs of our communities. However, the lack of clinical education sites in Hawaii and the inadequate supply of qualified primary care preceptors are limiting factors in our efforts to educate future doctors and other healthcare providers. The cohort of preceptors consists of volunteers who share the responsibility and burden of training the future healthcare workforce. Developing sufficient clinical training opportunities requires a sufficient number of preceptors. HB 1967 is a means of encouraging preceptors to begin offering as well as continuing to offer training and supervision to students (students includes newly graduated physicians, often referred to as residents or fellows who are receiving the additional training needed for state medical licensure and specialty certification through residency and fellowship programs) in the healthcare professions.

We respectfully suggest an amendment to the definition of “medical student” and “resident” or “fellow” for purposes of clarity. The US Dept of Education recognizes accrediting bodies for programs leading to the M.D. or D.O. degree in the United States. These accrediting bodies are the Liaison Committee on Medical Education, (LCME which accredits JABSOM's MD program), and the Commission on Osteopathic College Accreditation (COCA) which accredits osteopathic physicians

(DO). The body accrediting residencies and fellowships is the Accreditation Council on Medical Education (ACGME), a private, not-for-profit, 503(c) organization.

**The following amendment is suggested:**

“Medical student” means an individual participating in an academic program [~~that is nationally] accredited [for the training of physicians or osteopathic physicians pursuant to chapter 453] by the Liaison Committee on Medical Education (LCME) or Commission on Osteopathic College Accreditation (COCA) leading to the MD or DO degree. For the purposes of this section the term medical student includes graduates from LCME and COCA programs who have continued their training to obtain the additional qualifications needed for both medical licensure pursuant to chapter 453 and specialty certification. These LCME and COCA graduates are called “residents” or “fellows” who are in a graduate medical education program accredited by the ACGME.~~

Thank you for the opportunity to provide testimony.

Jerris Hedges, MD  
Professor & Dean  
John A. Burns School of Medicine  
University of Hawai'i at Mānoa

**HB-1967**

Submitted on: 1/30/2018 9:05:49 AM

Testimony for HHS on 2/1/2018 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Roy Goo		Support	No

Comments:

As a result of the shortage of primary care providers in Hawaii, particularly in rural counties it is of the utmost importance that we invest in the training of healthcare professionals that can serve as physician extenders throughout our state. This bill would provide the necessary incentive to sustain essential preceptor sites.



Written Testimony Submitted to the  
House Committee on Health & Human Services  
February 1, 2018  
By

Kelley Withy, MD, PhD

HB 1967 –RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

Chair Mizuno, Vice Chair Kobayashi, and members of the committee:

Thank you for the opportunity to provide testimony in support of HB 1967. HB 1967 proposes to create a tax credit for healthcare workers licensed in Hawaii who train our up and coming Hawaii physicians, nurse practitioners, pharmacists, psychologists and social workers. Without more teachers, we cannot train more future providers.

The intent of the measure is to build capacity for clinical education for the training of medical, nursing, dental hygiene and pharmacy professionals. HB 1967 also establishes a working group within the Department of Health which will be convened by the University of Hawaii/Pacific basin area health education center and center for nursing to create a comprehensive plan to address the preceptor shortages in Hawaii and to develop and implement a plan for allocating and distributing the healthcare preceptor tax credits.

Hawaii is facing a critical shortage of primary care healthcare providers. In the case of primary care physicians, the shortage is now calculated at 282 physicians statewide. This shortfall is projected to worsen with the increased demand for health care from an aging population and the retirement of an aging physician population creating access issues on Oahu and the neighbor islands. The need to educate and train more doctors to care for our citizens is now a key component to meeting the healthcare needs of our communities. However, the lack of clinical education sites in Hawaii and the inadequate supply of qualified primary care preceptors are limiting factors in our efforts to educate future doctors and other healthcare providers. The cohort of preceptors consists of volunteers who share the responsibility and burden of training the future healthcare workforce. Developing sufficient clinical training opportunities requires a sufficient number of preceptors. HB 1967 is a means of encouraging preceptors to begin offering as well as continuing to offer training and supervision to students (students includes newly graduated physicians, often referred to as residents or fellows who are receiving the additional training needed for state medical licensure and specialty certification through residency and fellowship programs) in the healthcare professions.

We respectfully suggest an amendment to the definition of “medical student” and “resident” or “fellow” for purposes of clarity. The US Dept of Education recognizes accrediting bodies for programs leading to the M.D. or D.O. degree in the United States. These accrediting bodies are the Liaison Committee on Medical Education,

(LCME which accredits JABSOM's MD program), and the Commission on Osteopathic College Accreditation (COCA) which accredits osteopathic physicians (DO). The body accrediting residencies and fellowships is the Accreditation Council on Medical Education (ACGME), a private, not-for-profit, 503(c) organization.

**The following amendment is suggested:**

“Medical student” means an individual participating in an academic program [that is nationally] accredited [for the training of physicians or osteopathic physicians pursuant to chapter 453] by the Liaison Committee on Medical Education or Commission on Osteopathic College Accreditation leading to the MD or DO degree. For the purposes of this section the term medical student includes graduates from LCME and COCA programs who have continued their training to obtain the additional qualifications needed for both medical licensure pursuant to chapter 453 and specialty certification. These LCME and COCA graduates are called “residents” or “fellows” who are in a graduate medical education program accredited by the ACGME.

Thank you for the opportunity to provide testimony.

Kelley Withy, M.D. Ph.D., Professor, Department of Family Medicine and Community Health  
Hawaii/Pacific Basin Area Health Education Center (AHEC) Director  
John A. Burns School of Medicine, University of Hawaii

**HB-1967**

Submitted on: 1/30/2018 3:26:14 PM

Testimony for HHS on 2/1/2018 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kellie Teraoka		Support	No

Comments:

**Written Testimony Presented Before the  
House Committee on Health & Human Services  
February 1, 2018 9:30 a.m.**

**By  
Susan Lee, BSN, RN, WCC**

**IN STRONG SUPPORT  
HB 1967 RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS**

Chair Mizuno, Vice Chair Kobayashi, and members of the House Committee on Health & Human Services, thank you for this opportunity to provide testimony in strong support of this bill, HB 1967, with amendments. This bill aims to address the healthcare provider shortage, particularly in underserved areas, neighbor islands and in primary care, by establishing individual income tax credits for healthcare professionals who voluntarily serve as preceptors.

It is apparent in today's health care environment that a bottleneck to developing adequate numbers of healthcare providers, including advanced practice registered nurses, is the lack of qualified health provider preceptors. Precepted clinical experience is a mandatory component for health professional education. Without it, a student may not graduate, achieve national certification, or become licensed. Preceptors are licensed and practicing health care professionals who volunteer time during their work hours to oversee a health professional student, like an advanced practice nurse student. The clinical experience preceptors provide to students is in addition to their large patient care workload and is often uncompensated.

Our in-state health professional academic programs rely on community providers to provide over 1,000 preceptor rotations each year; however the need for preceptors is greater than the number of providers currently volunteering for this role. The Hawai'i State Center for Nursing conducted a survey of our in-state dental hygiene, graduate nursing, medicine and pharmacy programs which found that:

- 100% of our programs are moderately or very concerned about the number of clinical training sites available for their students
- More than 80% of in-state health profession schools had more difficulty finding clinical training sites in 2017 than in 2015.
- Over half of these programs have limited enrollment due to the lack of training sites

Outcomes of this preceptor shortage include health professional schools increasing the workload on their faculty to meet preceptor demands, increasing the number of students a preceptor oversees, and utilizing simulation in lieu of patient experience.

Historically, providers have engaged in precepting as a re-investment in their profession, however workload expectations and burnout are at an all-time high. Research indicates the financial incentive is one way to support, develop and grow the preceptor population of healthcare professionals. The concept of providing individual state income tax credits to healthcare professionals serving in voluntary, uncompensated preceptor roles has been passed in Georgia, Colorado and Maryland. North Dakota, Utah and New York are currently underway with their own efforts to establish such credits.

This bill aims to address two factors of the preceptor shortage with the aim of helping close the healthcare provider gap in our state.

1. Recognize and incent current preceptors for their current role through individual income tax credits. The intended outcome is to maintain the baseline preceptor population by creating an economic incentive for their voluntary work.
2. Grow the number of healthcare professionals who volunteer as preceptors, increasing the number of clinical rotations which a preceptor volunteers for, or both. The intended outcome is to grow the capacity of health education by expanding the preceptor population, across the state.

To achieve this incentive and goal to increase relieve the preceptor shortage, this bill proposes a \$1,000 individual income tax credit per in-state health professional student a health professional oversees in a preceptor role, with a maximum of \$5,000 tax credits per year per health professional.

To offset this expense, **[Individual/Organization]** respectfully requests the Senate Committee on Commerce, Consumer Protection and Health to consider the economic analysis of full practice authority nurse practitioners in North Carolina<sup>1</sup> which found that, for APRNs, on average:

- “Each full-time APRN generates between \$11,800 and \$22,000 annually in state and local tax revenue across the state.”
- “Each new FTE APRN ... would support a minimum of \$273,000 in output across the state”.

With this consideration, **[Individual/Organization]** posits that this contribution to the healthcare profession academic pipeline through preceptor income tax-credits may be offset with greater revenue gains to the state as new healthcare professionals, such as APRNs, enter practice in Hawai'i. Simultaneously, this investment in the healthcare professional academic pipeline will help Hawai'i close the gap of needed healthcare professionals, thus ensuring timely access to highly qualified and safe healthcare professionals for all people, in all regions of our state.

Additionally, **[Individual/Organization]** respectfully requests that the Senate Committee on Commerce, Consumer Protection and Health consider the attached amendment recommendations. The proposed language is highlighted in yellow in the attached document. These amendments will:

- Add Social Work as eligible students, residents/trainees and preceptors
- Amend the definition of “Nationally Accredited” to recognize the individual health professional academic accreditation as determined by its respective regulatory board or program.
- Update the report title and description to reflect the above amendments.

Therefore, **[Individual/Organization]** respectfully requests that HB 1967 pass amended. We appreciate your continuing support of nursing in Hawai'i. Thank you for the opportunity to testify.

Susan Lee

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<sup>1</sup> Conover, C., & Richards, R. (2015). Economic benefits of less restrictive regulation of advanced practice nurses in North Carolina. *Nursing Outlook*, 63(5), 585–592.

Written Testimony Presented Before the  
House Committee on Health and Human Services

February 1, 2018 9:30 AM  
by  
Dr. Linda Beechinor, APRN, FNP-BC

HB 1967 RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

Chair Mizuno, Vice Chair Kobayashi, and members of the House Committee on Health and Human Services, thank you for this opportunity to provide testimony in strong support for HB1967, Relating to Healthcare Preceptor Tax Credits.

I am a family nurse practitioner, practicing in Honolulu for the past 20 years, and a nurse educator having taught in several local nursing programs.

This bill endeavors to establish tax credits for professional healthcare providers (advanced practice registered nurses, physicians, dentists, and pharmacists) who currently offer their time and expertise to educate primary care providers in Hawaii without compensation. This is an innovative idea that has demonstrated success in some mainland states, in addressing the problem of insufficient clinical sites to meet the needs of healthcare professional students. I know this would enable more professional healthcare providers to offer their expertise and time to the education of sorely needed healthcare professionals in Hawaii.

I respectfully request that HB 1967 pass out of this committee. Thank you for your continued support of the healthcare provider education in our community.

Dr. Linda Beechinor, APRN-Rx, FNP-BC  
500 Lunalilo Home Road, #27-E  
Honolulu Hawaii USA 96825

phone (808) 779-3001  
e-mail: [L.Beechinor@hawaiiantel.net](mailto:L.Beechinor@hawaiiantel.net)

**HB-1967**

Submitted on: 1/30/2018 4:56:43 PM

Testimony for HHS on 2/1/2018 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Yvonne Geesey		Support	No

Comments:

Mahalo, great idea, hopefully will help with our preceptor shortage.

**HB-1967**

Submitted on: 1/30/2018 5:59:06 PM

Testimony for HHS on 2/1/2018 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kathleen Yokouchi	Hawaii State Center for Nursing	Support	No

Comments:

In strong support.





**WAIANAЕ COAST  
COMPREHENSIVE  
HEALTH CENTER**  
www.wcchc.com

January 31, 2018

COMMITTEE ON HEALTH & HUMAN SERVICES

Rep. John M. Mizuno, Chair

Rep. Bertrand Kobayashi, Vice Chair

DATE: Thursday, February 1, 2018

TIME: 9:30 a.m.

PLACE: Conference Room 329

**TESTIMONY in SUPPORT of HB 1967 (WITH CHANGES):** Relating to Healthcare Preceptor Tax Credits

**SUBMITTED BY:**

Dr. Stephen Bradley, Chief Medical Officer

WAIANAЕ COAST COMPREHENSIVE HEALTH CENTER

The Waianae Coast Comprehensive Health Center provides 200,000 primary care visits annually to families, of which 67% have incomes below federal poverty levels. **Although we support the intent of HB1967, we ask that the Committee consider replacing the definition:**

**“Academic program means an academic program that holds its principal accreditation in Hawaii.”**

We recognize that there is worsening shortage of Primary Care Providers (PCP’s) in Hawaii. This situation is particularly acute in medically underserved areas (MUA’s) of our State. In these MUA’s, medical complexity and social conditions combine to create the need for enhanced recruitment strategies, to shift some professional education to community based settings, and to structure this training around comprehensive team based care. In an effort to address this shortage, we have been partnered with educational institutions for many years to train at our facility.

Our legislature may not know that **each year at the Health Center we are training approximately 83 health care professionals. We provide these programs at little or no cost to our State.** Our students and their training programs are as follows:

- 5 psychology interns from various programs in Hawaii.
- 10 Bachelor of Science in Nursing under UH – Hilo School of Nursing.

- 24 nurse practitioner students from UH School of Nursing and Hawaii Pacific University.
- 2 social work Interns from UH-School of Social Work.
- 2 pharmacy Interns from UH-Hilo School of Pharmacy.
- 6 Nurse Practitioner Residents under the CHC, Inc. in Connecticut.
- 4 dental residents under the Lutheran Medical Center-New York.
- 30 osteopathic medical students under the A.T. Still University (ATSU) School of Osteopathic Medicine program from Mesa, Arizona (*no cost to State*).

In July 2007, the Health Center was selected as one of 11 ATSU “hub sites” located at community health center campuses across the country. This innovative program was developed in response to the critical nationwide shortage of primary care doctors. The medical students spend their second, third and fourth year of training at the Health Center. We are unique in the fact that our medical students stay in the same rural community for three years. Our Waianae doctors, and other professionals, serve as faculty.

**Since 2011, 62 doctors have graduated from the Waianae Campus of ATSU-SOMA with 76% choosing primary care for their residency.**

**The language we seek to revise would not allow our Hawaii licensed primary care physicians from participating in the program if it is through ATSU’s accredited program.**

While beyond the scope of this legislation, we also urge the legislature to pursue an expanded approach to addressing primary care and provider shortages in the future. Serious thought should be given to developing a robust Community Health Center-based Family Practice Residency system. We are losing too many Hawaii trained doctors to “mainland” residency programs.

It has been proven that providers stay in the areas where they complete their residency in a given specialty. If we need PCP’s, the best place to train them is an institution where that is the mainstay of practice within our home state. In truth, we will never be able to produce enough providers for our needs internally and, even though Hawaii is a wonderful place to live, many providers return to the mainland after a short period of time due to our elevated cost of living and lower salaries relative to most mainland localities. **Perhaps future expansion of tax relief could be offered to primary care providers willing to practice in medically underserved areas of our State.**

Thank you for considering the importance of this language change to HB 1967 and your long term vision to address the shortage of primary care providers in Hawaii.

**Thursday, February 1, 2018 at 9:30AM**  
**Conference Room 329**

Committee on Health & Human Services

To: Representative John M. Mizuno, Chair  
Representative Bertrand Kobayashi, Vice Chair

From: Michael Robinson  
VP, Government Relations

**Re: Testimony in Support of HB 1967 – Relating to Healthcare Preceptor Tax Credits**

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My name is Michael Robinson, VP and Government Relations at Hawai'i Pacific Health. Hawai'i Pacific Health is a not-for-profit health care system with over 70 locations statewide including medical centers, clinics, physicians and other caregivers serving Hawai'i and the Pacific Region with high quality, compassionate care. Its four medical centers – Kapi'olani, Pali Momi, Straub and Wilcox – specialize in innovative programs in women's health, pediatric care, cardiovascular services, cancer care, bone and joint services and more. Hawai'i Pacific Health is recognized nationally for its excellence in patient care and the use of electronic health records to improve quality and patient safety.

I write in strong support of HB 1967 with amendments which will support workforce development by establishing individual income tax credits for professionals who serve as uncompensated preceptors to UH students in graduate nursing, psychology, social work programs, John A. Burns School of Medicine, and the Daniel K. Inouye College of Pharmacy.

Preceptors are licensed and practicing health care professionals who oversee a health professional student in gaining the clinical experience required by national accreditors and State of Hawai'i licensing boards. The uncompensated, voluntary precepting takes place at their place of employment and is above and beyond their patient care workload and employment responsibilities. Also, the preceptor must develop a set of coaching or teaching skills above and beyond that required for their employment. Such preceptors are committed to educating the next generation but are reporting increasing fatigue and burnout due to the competing demands on their time and we are facing a shortage of preceptors for all the health professions students. This shortage impacts the University of Hawai'i's ability to accept Hawai'i students into our programs and prepare an

adequate number of future professionals to meet the demands for healthcare providers for the people of Hawai'i. As demands increase on health care providers, they are requesting recognition for their preceptor activities to offset longer hours worked or fewer patient visits.

A 2017 Hawai'i State Center for Nursing (HSCN) survey of in-state dental hygiene, pharmacy, medicine and graduate nursing schools found that all responding schools are moderately or very concerned about the small number of clinical training sites available for their students; more than 80% of in-state health profession schools had more difficulty finding clinical training sites in 2017 than in 2015; and over half of these programs have limited enrollment due to the lack of training sites. As an example, the UH Mānoa School of Nursing and Dental Hygiene Doctor of Nursing Practice (DNP) Program graduates primary care nurse practitioners who manage patient panels, and assess, evaluate, diagnose, develop treatment plans including prescribing medication. Due to the lack of preceptors, they admit only 29% of the qualified Hawai'i applicants. Yet, the state has a continuing shortage of primary care providers.

Georgia, Maryland and Colorado have enacted legislation for preceptor individual income tax credits and Utah, North Dakota and New York currently are undertaking similar efforts to both maintain and grow the preceptor capacity in their states. The Hawai'i approach is highly interprofessional as we recognize the need for team care delivery to address community needs. By addressing the preceptor shortage as the University of Hawai'i system, we will move our state closer to sustainable interprofessional education and care delivery.

The University of Hawaii notes the economic benefit provided by the health workforce. A North Carolina economic analysis found that each full time APRN in their state can contribute, minimally, \$273,000 in direct economic output and between \$11,800 and \$22,000 in state and local tax revenue<sup>1</sup>. A recent American Medical Association economic analysis found that physicians in Hawai'i contribute, on average, \$2,282,615 in direct economic output and \$110,494 in state and local tax revenue<sup>2</sup>.

A state investment in the healthcare professions academic pipeline through preceptor income tax-credits will improve the University of Hawai'i's ability to develop and grow future healthcare professionals in this state, close the gap on the shortage of health care professionals, and increase economic revenues statewide.

I respectfully request that the Senate Committee on Commerce, Consumer Protection and Health consider the attached amendment recommendations. Amendments will:

- Add Social Work as eligible students, residents/trainees and preceptors;

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<sup>1</sup> Conover, C., & Richards, R. (2015). Economic benefits of less restrictive regulation of advanced practice nurses in North Carolina. *Nursing Outlook*, 63(5), 585–592.

<sup>2</sup> American Medical Association [AMA]. (2018). The economic impact of physicians in Hawaii: State report. Retrieved from <https://www.physicianseconomicimpact.org/pdf/FullStateReports/HI-Study.pdf>

- Amend the definition of “Nationally Accredited” to recognize the individual health professional academic accreditation as determined by its respective regulatory board or program; and
- Update the report title and description to reflect the above amendments.

Therefore, on behalf of Hawai'i Pacific Health, we respectfully request that HB 1967 pass amended.

## ATTACHMENT WITH SUGGESTED AMENDMENTS TO HB 1967

Note: Suggested amendments are reflected in bold/highlighted text

### Page 3, Lines 5-6

Developing sufficient clinical training opportunities **and field placements** in areas of high demand requires a sufficient number of appropriately trained preceptors, but the limited availability of preceptors restricts in-state healthcare academic institutions from expanding healthcare provider training.

### Page 3, Lines 19-20

The purpose of this Act is to create a tax credit that encourages preceptors to offer professional instruction, training, and supervision to students and residents seeking careers as healthcare providers throughout Hawaii, with the intention of building capacity for clinical education at in-state academic programs that are nationally accredited for the training of medical, nursing, dental hygiene, **social work, psychology** or pharmacy professionals.

### Page 7, Line 14-15

"Eligible professional degree or training certificate" means a degree or certificate that fulfills a requirement to be a dental hygienist pursuant to chapter 447, a physician or osteopathic physician pursuant to chapter 453, an advanced practice registered nurse pursuant to chapter 457, a pharmacist pursuant to chapter 461, ~~or~~ a psychologist pursuant to chapter 465, **or a social worker pursuant to chapter 467E.**

### Page 7, Line 18

"Eligible student or trainee" means an advanced practice registered nurse student, dental hygienist student, medical student, pharmacy student, psychology student, **social work student,** or resident or similar health science trainee.

### Page 8, Lines 16-17

"Preceptor" means a dentist or dental surgeon licensed pursuant to chapter 448, a physician or osteopathic physician licensed pursuant to chapter 453, an advanced practice registered nurse licensed pursuant to chapter 457, a pharmacist licensed pursuant to chapter 461, ~~or~~ a psychologist licensed pursuant to chapter 465, **or a social worker pursuant to chapter 467E who may be either licensed or unlicensed.**

Page 9, Between content on lines 4-5

"Social worker student" means an individual participating in an academic program in this state that is nationally accredited for the training of social work professionals pursuant to chapter 467E.

Page 10, after line 20

(5) Deans or directors of each academic program that is nationally accredited for the training of psychology pursuant to chapter 465.

(6) Deans or directors of each academic program that is nationally accredited for the training of social work pursuant to chapter 467E.

**Report Title:**

Registered Nurses; Doctors; Dentists; Dental Hygienists; Pharmacists; Psychologists; Preceptors; **Social Workers**; Tax Credits

**Description:**

Allows advanced practice registered nurses, physicians, dentists, **psychologists, and** pharmacists, **and social workers** to receive tax credits for acting as preceptors in volunteer-based supervised clinical training rotations provided to eligible students that enable the students to obtain an eligible healthcare professional degree or certificate.

**Thursday, February 1, 2018 at 9:30AM**  
**Conference Room 329**

Committee on Health & Human Services

To: Representative John M. Mizuno, Chair  
Representative Bertrand Kobayashi, Vice Chair

From: Art Gladstone  
CEO, Straub, and Chief Nurse Executive, HPH

**Re: Testimony in Support of HB 1967 – Relating to Healthcare Preceptor Tax Credits**

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My name is Art Gladstone, CEO of Straub and Chief Nurse Executive, HPH. Founded in 1921, Straub Medical Center includes a 159-bed hospital in Honolulu, a network of neighborhood clinics and a visiting specialist program that reaches throughout the state of Hawai'i. With over 200 physicians who are leaders in their fields, Straub provides its patients with diagnoses and treatments for more than 32 different medical specialties, including bone and joint, heart, cancer, endocrinology/diabetes, family medicine, gastroenterology, geriatric medicine, internal medicine, vascular and urology. Straub is home to the Pacific Region's only multidisciplinary burn treatment center. The hospital consistently brings new technologies and innovative medical practices to Hawai'i, such as minimally invasive cardiac surgery and total joint replacement. Straub is an affiliate of Hawai'i Pacific Health, one of the state's largest health care providers and a not-for-profit health care system with over 70 locations statewide including medical centers, clinics, physicians and other caregivers serving Hawai'i and the Pacific Region with high quality, compassionate care. In addition to Straub, Hawai'i Pacific Health includes Kapi'olani Medical Center for Women & Children, Pali Momi Medical Center and Wilcox Medical Center.

I write in strong support of HB 1967 with amendments which will support workforce development by establishing individual income tax credits for professionals who serve as uncompensated preceptors to UH students in graduate nursing, psychology, social work programs, John A. Burns School of Medicine, and the Daniel K. Inouye College of Pharmacy.

Preceptors are licensed and practicing health care professionals who oversee a health professional student in gaining the clinical experience required by national accreditors and State of Hawai'i licensing boards. The uncompensated, voluntary precepting takes



place at their place of employment and is above and beyond their patient care workload and employment responsibilities. Also, the preceptor must develop a set of coaching or teaching skills above and beyond that required for their employment. Such preceptors are committed to educating the next generation but are reporting increasing fatigue and burnout due to the competing demands on their time and we are facing a shortage of preceptors for all the health professions students. This shortage impacts the University of Hawai'i's ability to accept Hawai'i students into our programs and prepare an adequate number of future professionals to meet the demands for healthcare providers for the people of Hawai'i. As demands increase on health care providers, they are requesting recognition for their preceptor activities to offset longer hours worked or fewer patient visits.

A 2017 Hawai'i State Center for Nursing (HSCN) survey of in-state dental hygiene, pharmacy, medicine and graduate nursing schools found that all responding schools are moderately or very concerned about the small number of clinical training sites available for their students; more than 80% of in-state health profession schools had more difficulty finding clinical training sites in 2017 than in 2015; and over half of these programs have limited enrollment due to the lack of training sites. As an example, the UH Mānoa School of Nursing and Dental Hygiene Doctor of Nursing Practice (DNP) Program graduates primary care nurse practitioners who manage patient panels, and assess, evaluate, diagnose, develop treatment plans including prescribing medication. Due to the lack of preceptors, they admit only 29% of the qualified Hawai'i applicants. Yet, the state has a continuing shortage of primary care providers.

Georgia, Maryland and Colorado have enacted legislation for preceptor individual income tax credits and Utah, North Dakota and New York currently are undertaking similar efforts to both maintain and grow the preceptor capacity in their states. The Hawai'i approach is highly interprofessional as we recognize the need for team care delivery to address community needs. By addressing the preceptor shortage as the University of Hawai'i system, we will move our state closer to sustainable interprofessional education and care delivery.

The University of Hawaii notes the economic benefit provided by the health workforce. A North Carolina economic analysis found that each full time APRN in their state can contribute, minimally, \$273,000 in direct economic output and between \$11,800 and \$22,000 in state and local tax revenue<sup>1</sup>. A recent American Medical Association economic analysis found that physicians in Hawai'i contribute, on average, \$2,282,615 in direct economic output and \$110,494 in state and local tax revenue<sup>2</sup>.

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<sup>1</sup> Conover, C., & Richards, R. (2015). Economic benefits of less restrictive regulation of advanced practice nurses in North Carolina. *Nursing Outlook*, 63(5), 585–592.

<sup>2</sup> American Medical Association [AMA]. (2018). The economic impact of physicians in Hawaii: State report. Retrieved from <https://www.physicianseconomicimpact.org/pdf/FullStateReports/HI-Study.pdf>

A state investment in the healthcare professions academic pipeline through preceptor income tax-credits will improve the University of Hawai'i's ability to develop and grow future healthcare professionals in this state, close the gap on the shortage of health care professionals, and increase economic revenues statewide.

I respectfully request that the Senate Committee on Commerce, Consumer Protection and Health consider the attached amendment recommendations. Amendments will:

- Add Social Work as eligible students, residents/trainees and preceptors;
- Amend the definition of "Nationally Accredited" to recognize the individual health professional academic accreditation as determined by its respective regulatory board or program; and
- Update the report title and description to reflect the above amendments.

Therefore, on behalf of Straub Medical Center, we respectfully request that HB 1967 pass amended.

## ATTACHMENT WITH SUGGESTED AMENDMENTS TO HB 1967

Note: Suggested amendments are reflected in bold/highlighted text

### Page 3, Lines 5-6

Developing sufficient clinical training opportunities **and field placements** in areas of high demand requires a sufficient number of appropriately trained preceptors, but the limited availability of preceptors restricts in-state healthcare academic institutions from expanding healthcare provider training.

### Page 3, Lines 19-20

The purpose of this Act is to create a tax credit that encourages preceptors to offer professional instruction, training, and supervision to students and residents seeking careers as healthcare providers throughout Hawaii, with the intention of building capacity for clinical education at in-state academic programs that are nationally accredited for the training of medical, nursing, dental hygiene, **social work, psychology** or pharmacy professionals.

### Page 7, Line 14-15

"Eligible professional degree or training certificate" means a degree or certificate that fulfills a requirement to be a dental hygienist pursuant to chapter 447, a physician or osteopathic physician pursuant to chapter 453, an advanced practice registered nurse pursuant to chapter 457, a pharmacist pursuant to chapter 461, ~~or~~ a psychologist pursuant to chapter 465, **or a social worker pursuant to chapter 467E.**

### Page 7, Line 18

"Eligible student or trainee" means an advanced practice registered nurse student, dental hygienist student, medical student, pharmacy student, psychology student, **social work student,** or resident or similar health science trainee.

### Page 8, Lines 16-17

"Preceptor" means a dentist or dental surgeon licensed pursuant to chapter 448, a physician or osteopathic physician licensed pursuant to chapter 453, an advanced practice registered nurse licensed pursuant to chapter 457, a pharmacist licensed pursuant to chapter 461, ~~or~~ a psychologist licensed pursuant to chapter 465, **or a social worker pursuant to chapter 467E who may be either licensed or unlicensed.**

Page 9, Between content on lines 4-5

"Social worker student" means an individual participating in an academic program in this state that is nationally accredited for the training of social work professionals pursuant to chapter 467E.

Page 10, after line 20

(5) Deans or directors of each academic program that is nationally accredited for the training of psychology pursuant to chapter 465.

(6) Deans or directors of each academic program that is nationally accredited for the training of social work pursuant to chapter 467E.

**Report Title:**

Registered Nurses; Doctors; Dentists; Dental Hygienists; Pharmacists; Psychologists; Preceptors; **Social Workers**; Tax Credits

**Description:**

Allows advanced practice registered nurses, physicians, dentists, **psychologists, and** pharmacists, **and social workers** to receive tax credits for acting as preceptors in volunteer-based supervised clinical training rotations provided to eligible students that enable the students to obtain an eligible healthcare professional degree or certificate.

**HB-1967**

Submitted on: 1/31/2018 9:59:12 AM

Testimony for HHS on 2/1/2018 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Crystal Costa		Support	No

Comments:

**Chair John M. Mizuno**  
**Vice-Chair Bertrand Kobayashi**  
**House Committee on Health & Human Services**

**January 31, 2018**

**TESTIMONY IN SUPPORT OF HB 1967 RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS**

Dear Chair Mizuno, Vice-Chair Kobayashi, and Members of the Committee,

My name is Clementina D. Ceria-Ulep and I am the Associate Dean for Academic Affairs at the University of Hawaii at Manoa (UHM) School of Nursing & Dental Hygiene. I want to express my **support for HB 1967**. This bill will provide the needed preceptors for students who are training to be health care providers as advanced practice nurses, physicians, dental hygienists, and pharmacists.

As a the former Department Chair for Nursing and presently the Associate Dean for Academic Affairs at UHM School of Nursing and Dental Hygiene, I have witnessed students in our graduate programs struggle securing clinical sites due to inadequate availability of preceptors. Consequently, in some cases, it has impacted their ability to graduate in a timely manner. Moreover, due to the limited number of preceptors, it has affected our School's ability to admit qualified applicants to our Doctorate in Nursing Practice (DNP) specializing in Family Nurse Practitioner (FNP) and Adult Gerontology Primary Care Nurse Practitioners (AGPCNP). These are the students who will provide the much needed leadership to address systemic local, national, and even global issues in healthcare.

I humbly ask all Committee members to support this bill because this measure will provide the needed preceptors to train the future health care providers of Hawaii!

Thank you for considering my testimony.

Sincerely,

*Clementina D. Ceria-Ulep*  
**Clementina D. Ceria-Ulep**  
**211 Hoomalu Street; Pearl City, HI 96782**



**HB1967, RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS**

**Hse HHS Committee Hearing**

**Thurs, Feb. 1, 2018 – 9:30 am**

**Room 329**

**Position: Support w/Amendments**

Chair Mizuno and Vice Chair Kobayashi, and Members of the Hse HHS Committee:

I am Gregg Pacilio, PT and Board President of the Hawaii Chapter of the American Physical Therapy Association (HAPTA), a non-profit professional organization serving more than 340 member Physical Therapists and Physical Therapist Assistants. We are movement specialists and are part of the spectrum of care for Hawaii, and provide rehabilitative services for infants and children, youth, adults and the elderly. Rehabilitative services are a vital part of restoring optimum functioning from neuromusculoskeletal injuries and impairments.

We agree that Hawaii, as well as the rest of the nation, faces a widening gap between healthcare supply and demand, which will affect patients who may have longer wait times to see providers and may result in poorer and more costly health outcomes.

Physical therapists (PTs) volunteer-supervise students on internships while managing and practicing in private clinics or healthcare institutions similar to advanced practice registered nurses, physicians, dentists, and pharmacists. We would like to encourage more PTs to take on student interns as part of the career pathway for physical therapy. HAPTA supports in-state programs such as the Kapiolani Community College Physical Therapist Assistant Program. The proposed tax credit incentive would facilitate that.

We respectfully request the following amendments:

Page 3, lines 13-20:

The purpose of this Act is to create a tax credit that encourages preceptors to offer professional instruction, training, and supervision to students and residents seeking careers as healthcare providers throughout Hawaii, with the intention of building capacity for clinical education at in-state academic programs that are nationally accredited for the training of medical, nursing, dental hygiene, **physical therapist assistant**, or pharmacy professionals.

Page 7, new lines beginning with line 9:

**"Physical therapist assistant student" means an individual participating in an academic program that is nationally accredited for the training of physical therapist assistants pursuant to chapter 461J.**

Page 7, lines 9-15:

"Eligible professional degree or training certificate" means a degree or certificate that fulfills a requirement to be a dental hygienist pursuant to chapter 447, a physician or osteopathic physician pursuant to chapter 453, an advanced practice registered nurse pursuant to chapter 457, a physical therapist assistant pursuant to chapter 461J a pharmacist pursuant to chapter 461, or a psychologist pursuant to chapter 465.

Page 7, lines 16- 19:

"Eligible student or trainee" means an advanced practice registered nurse student, dental hygienist student, medical student, pharmacy student, psychology student, **physical therapist assistant student** or resident or similar health science trainee."

Page 8, new lines 12

**"Physical therapist assistant student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered physical therapist assistants pursuant to chapter 461J.**

Page 8, lines 12-17:

"Preceptor" means a dentist or dental surgeon licensed pursuant to chapter 448, a physician or osteopathic physician licensed pursuant to chapter 453, an advanced practice registered nurse licensed pursuant to chapter 457, a pharmacist, **a physical therapist licensed pursuant to chapter 461J** or a psychologist licensed pursuant to chapter 465.

Page 9, lines 1-4:

"Resident or similar health science trainee" means a post-graduate health science trainee enrolled in an accredited academic program that is nationally accredited for such training pursuant to chapter 447, 453, 457, 461, **461J** or 465.

Page 10, new lines, beginning with line 21, (b) The working group shall be composed of the following members or their designees:

**"Deans or directors of each academic program that is nationally accredited for the training of physical therapist assistants pursuant to chapter 461J."**

Your support of HB1967 and consideration of the proposed amendments are appreciated. Thank you for the opportunity to testify. Please feel free to contact Justin Ledbetter DPT at (334) 740-0323 for further information.





**HAWAII MEDICAL ASSOCIATION**

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**LATE**

TO:  
COMMITTEE ON HEALTH & HUMAN SERVICES  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

DATE: Thursday, February 1, 2018  
TIME: 9:30 AM  
PLACE: Conference Room 329

FROM: Hawaii Medical Association  
Dr. Christopher Flanders, DO, Executive Director  
Lauren Zirbel, Community and Government Relations

**Re: HB 1967 RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS**

**Position: SUPPORT**

On behalf of the physician and medical student members of the Hawaii Medical Association, we are writing regarding our ongoing commitment to reform of the health care system.

This measure would allow healthcare providers to receive tax credits for acting as preceptors in volunteer-based supervised clinical training rotations provided to eligible students that enable the students to obtain an eligible healthcare professional degree or certificate.

The University of Hawaii's Physician Workforce Assessment found Oahu needs 381 physicians, up from 339 last year, while the Big Island is short 196 providers, compared with the 183 needed last year. Maui County has a deficit of 139, up from 125, while Kauai needs 53 doctors, down from 62.

Primary care providers are the largest group in short supply, followed by infectious disease specialists on Oahu and Kauai, colorectal surgeons on the Big Island and geriatric doctors in Maui County.

The health care industry for years has struggled to recruit doctors, particularly to rural communities on the neighbor islands. To improve our severe shortage we must train, recruit and improve our medical practice climate. This measure is a small step towards achieving this very necessary goal.

**HMA OFFICERS**

President – William Wong, Jr., MD    President-Elect – Jerry Van Meter, MD    Secretary – Thomas Kosasa, MD  
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