



UNIVERSITY OF HAWAII SYSTEM

Legislative Testimony

Testimony Presented Before the
Senate Committee on Ways and Means
Wednesday, February 28, 2018 at 11:00 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

SB 2298 SD1 – RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Senate Committee on Ways and Means:

I am testifying on behalf of the University of Hawai'i System with its graduate nursing, as well as the John A. Burns School of Medicine and the Daniel K. Inouye College of Pharmacy in strong support of SB 2298 SD1 with recommended amendments. This bill will support workforce development by establishing individual income tax credits for professionals who serve as uncompensated preceptors to UH students seeking a career in primary health care in Hawai'i.

The SB 2298 SD1 measure:

- Establishes a tax credit for primary care healthcare professionals who engage in preceptor activities for in-state primary care healthcare students
- Defines primary care healthcare students as students enrolled in in-state, accredited academic programs of medicine, osteopathy and advanced practice nursing
- Proposes a \$2 million annual cap for these tax credits
- Establishes a preceptor credit assurance committee under the Department of Health to maintain records of the taxpayers claiming these tax credits and certify the number of volunteer-based supervised clinical training rotations

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.

In Academic Year 2018-2019, there is a projected need of 1,410 supervised clinical rotations for students and trainees in medicine, osteopathy, graduate nursing, and pharmacy programs in Hawai'i. Estimating between a 2% and 8% growth in academic programs to meet the future healthcare demands, over six years, the expected need is 1,500-1,900 supervised clinical rotations. According to the preceptor tax credit allocation of \$1,000 per supervised clinical rotation, this equates to a \$1.5-\$1.9 million dollar budget by 2024.

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 revenue¹. A recent American Medical Association economic analysis

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

found that physicians in Hawai'i contribute, on average, \$2,282,615 in direct economic output and \$110,494 in state and local tax revenue².

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.

Further, UH health professions education programs asks that the Senate Committee on Ways and Means consider pharmacy's integral role in primary care management and care by adding the pharmacy profession to the eligible professions for this tax credit. The attached recommended language for an SD2:

- Adds pharmacists as eligible for the preceptor tax credit.
- Includes the profession of pharmacy in the terms preceptor, eligible student, eligible professional degree or training certificate, and nationally accredited.

Therefore, on behalf of the UH health professions education programs, we respectfully request that SB 2298 SD1 pass amended.

² 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 SB 2298 SD1

Note: Suggested amendments are reflected as highlighted bracketed text

Proposed SD2 adds pharmacists as eligible for the preceptor tax credit. Includes the profession of pharmacy in the terms preceptor, eligible student, eligible professional degree or training certificate, and nationally accredited.

Page 3 Line 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 primary care physicians and advanced practice registered nurses throughout Hawaii, with the intention of building capacity for clinical education at in-state academic programs that are nationally accredited for the training of primary care physicians[, and] advanced practice registered nurses [and pharmacists].

Page 4 Line 8

"§235- Healthcare preceptor tax credit. (a) There shall be allowed to each taxpayer subject to the tax imposed by this chapter, a healthcare preceptor tax credit for volunteer-based supervised clinical rotations for primary care physician students[, and] advanced practice registered nurse students [and pharmacy students], which shall be deductible from the taxpayer's net income tax liability, if any, imposed by this chapter for the taxable year in which the credit is properly claimed.

Page 7 Line 19

"Eligible professional degree or training certificate"
means a degree or certificate that fulfills a requirement to be
a physician or osteopathic physician pursuant to chapter 453,
[or] an advanced practice registered nurse pursuant to chapter
457 [, or a pharmacist pursuant to chapter 461].

Page 8 Line 2

"Eligible student" means an advanced practice registered
nurse student, [or] medical student[, or pharmacy student]
enrolled in an academic program and is a resident of Hawaii.

Page 8, Line 19

"Nationally accredited" means holding an institutional
accreditation by name to offer post-secondary medical primary
care education. Accreditation for medical students shall be
offered by the Liaison Committee on Medical Education or
American Osteopathic Association Commission on Osteopathic
College Accreditation. Accreditation for advanced practice
registered nurse students shall be offered by the Commission on
Collegiate Nursing Education. [Accreditation for pharmacy
students shall be offered by the Accreditation Council for
Pharmacy Education.]

Page 8 Line 21- Page 9 Line 3

"Preceptor" means a physician or osteopathic physician
licensed pursuant to chapter 453, [or] an advanced practice

registered nurse licensed pursuant to chapter 457 [, or a pharmacist pursuant to chapter 461] who is a resident of Hawaii and who maintains a professional primary care practice in this State.

Report Title:

Primary Care Providers; Advanced Practice Registered Nurses; Doctors; [Pharmacists]; Preceptors; Income Tax Credit

Description:

Allows advanced practice registered nurses, [~~and~~] physicians [and pharmacists] to receive income 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. (SD1)



STATE OF HAWAII
DEPARTMENT OF TAXATION
830 PUNCHBOWL STREET, ROOM 221
HONOLULU, HAWAII 96813
<http://tax.hawaii.gov/>
Phone: (808) 587-1540 / Fax: (808) 587-1560
Email: Tax.Directors.Office@hawaii.gov

To: The Honorable Donovan M. Dela Cruz, Chair
and Members of the Senate Committee on Ways and Means

Date: Wednesday, February 28, 2018
Time: 11:00 A.M.
Place: Conference Room 211, State Capitol

From: Linda Chu Takayama, Director
Department of Taxation

Re: S.B. 2298, S.D. 1, Relating to Healthcare Preceptor Tax Credits

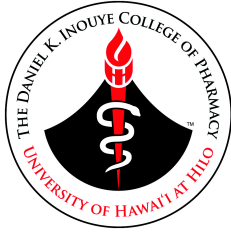
The Department of Taxation (Department) offers the following comments on S.B. 2298, S.D. 1 for the Committee's consideration.

S.B. 2298, S.D. 1, creates a nonrefundable healthcare preceptor tax credit for primary care physician and advanced practice registered nurse student taxpayers for volunteer-based supervised clinical rotations. The credit is equal to \$1,000 for each rotation supervised, has a cap of \$5,000 per taxpayer, and an aggregate cap of \$2,000,000 per year. S.B. 2298, S.D. 1, also creates a preceptor credit assurance committee 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.



SB 2298 SD1 Testimony for WAM

My name is Carolyn Ma and I am the Dean of the Daniel K. Inouye College of Pharmacy (DKICP) at UH Hilo. I support SB 2298 SD 1 **with amendments** that would include pharmacists as eligible recipients of the tax credit.

Over the last four years, two major required experiential rotations (ambulatory care, hospital acute care) have experienced a **41% (ambulatory care clinics) and 90% (hospital) decrease** in preceptor offerings. We have supported this significant decrease by:

1. Decreasing class size
2. Eliminating certain types of clinical rotations
3. Hiring as many Pharmacy Practice faculty as our budget allows

Our college relies on NON-compensated pharmacist preceptors for our experiential program that comprises 30% of the curriculum. This decrease in offered preceptorships for these required rotations compromises our student's ability to fulfill requirements for graduation.

The DKICP was established in 2006 and has had seven graduating classes since 2011. The Doctor of Pharmacy degree (PharmD) is the flagship degree of the DKICP. Half of the graduates are Hawaii residents and remain in the islands to begin their healthcare careers in service to their communities. Our program emphasizes rural healthcare.

With an average student body of 320 students, the only pharmacy school in the Pacific Rim generates over \$9M in tuition revenue per academic year. In 11 years, the DKICP has grown from a staff/faculty of 15 to 80 and has fast become the cornerstone of the UH Hilo campus. In a study published in 2009 (Hammes), the projected economic impact of the DKICP by 2011, was \$50.2M and with every dollar used by the State in salary and wages for DKICP attracting a new \$3.38 from outside sources, including tuition revenue, student and visitor spending. This amount was predicted to increase to \$4.04 by 2012. Although the DKICP has not repeated this economic impact study, the college has

continued with full enrollment, a 98% graduation rate and is an economic driver in Hilo and throughout the state. Significant collaboration in healthcare and research has been done with Dept. of Health, UH Cancer Center and interprofessional work with schools of Medicine, Nursing, Social Work, and Public Health. The experiential program reaches to all four major islands of Hawai'i, Oahu, Kauai and Maui. Our faculty are fully integrated into their practice sites of clinics and hospitals and provide major impact to the healthcare of our state's residents.

Given the degree of responsibilities our non-compensated preceptors have from their own employers, without some incentive or compensation such as this tax credit, we will continue to see declining volunteer offerings. This will lead to an increasing inability for our students to fulfill their graduation requirements, as well as continued decreased class size.

If our eligible preceptors were included in the bill, the estimated tax credits would amount to approximately \$125K annually. This seems a reasonable amount to incentivize and recruit more non-compensated pharmacists to continue or become preceptors and help this vital health professional college.

In alignment of the bill's interest to support the shortage of primary care providers, pharmacists are considered, especially in the ambulatory care setting, primary care extendors working in partnership with physicians and APRN's. Expanding scope of practice continues in chronic disease management (diabetes, cardiovascular disease, asthma), medication therapy management, immunizations, antibiotic stewardship and women's health as examples. Unfortunately, the profession is still yet to be recognized as providers and we lack the ability to bill for their services.

I hope this information will support the case for re-inserting the following language into SB 2298 SD1

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1 and the opportunity to suggest adding the aforementioned amendments.

Harry Kim
Mayor



Wil Okabe
Managing Director

Barbara J. Kossow
Deputy Managing Director

County of Hawai'i
Office of the Mayor

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February 22, 2018

Senator Donovan M. Dela Cruz, Chair
Committee on Ways and Means
Hawai'i State Capitol, Room 211
Honolulu, HI 96813

Senator Gilbert S.C. Keith-Agaran, Vice-Chair
Committee on Ways and Means
Hawai'i State Capitol, Room 211
Honolulu, HI 96813

Dear Chair Dela Cruz, Vice-Chair Keith-Agaran and Committee Members:

**Re: SB 2298, SD 1 Relating to Tax Credits for Healthcare Preceptors
Hearing Date: 02/28/18 – 11:00 am; Conference Room 211**

We face a major crisis in healthcare, and I want to thank you and the authors of SB 2298 for bringing this idea forward. I am not knowledgeable enough to know how effective a tax credit will be in meeting our need for more healthcare providers, but any innovative approach is bound to help and is welcomed.

I appreciate your hearing SB 2298, SD 1, and hope you will act favorably on it.

Respectfully submitted,

Harry Kim
Mayor, County of Hawai'i

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Healthcare Preceptor Tax Credits

BILL NUMBER: SB 2298, SD-1

INTRODUCED BY: Senate Committee on Commerce, Consumer Protection, & Health

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. The credit is nonrefundable.

Provides that the preceptor credit assurance committee, 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.

Establishes a statewide aggregate cap on the credit of \$2 million. Credits will be certified on a first come, first served basis.

All claims for tax credits, including any amended claims, shall be filed on or before the end of the twelfth month following the close of the taxable year for which the credits may be claimed. If not timely claimed, the credit is waived.

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

EFFECTIVE DATE: Upon approval; credit section 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 2/22/2018

**Written Testimony Presented Before the
Senate Committee on Ways and Means
February 28, 2018 11:00 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
SB 2298, SD1 RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS**

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Senate Committee on Ways and Means, thank you for this opportunity to provide testimony in strong support of this bill, SB 2298, SD1. This bill aims to address the primary care healthcare provider shortage, 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. 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 voluntarily overseeing these students in clinical practice and during patient care. The clinical experience preceptors provide to students is in addition to their large patient care workload and is often uncompensated. Historically, providers have engaged in precepting as a re-investment in their profession, however workload expectations and burnout are at an all-time high.

Our in-state health professional academic programs rely on community providers to provide over 1,200 precepted 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 (HSCN) 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; and
- 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.

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.

With the goal of relieving 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.

In Academic Year (AY) 2018-2019, there is a projected need of 1,262 supervised clinical rotations for students and trainees in medicine, osteopathy, and graduate nursing programs in Hawai'i. Estimating between a 2% and 8% growth in academic programs to meet the future healthcare demands, over six years, the expected need is 1,400-1,900 supervised clinical rotations. According to the preceptor tax credit allocation of \$1,000 per supervised clinical rotation, this equates to a \$1.4-\$1.9 million dollar budget by 2024.

Economic advantages when health professionals reside and practice in localities have been established. Research shows that each full-time Advanced Practice Registered Nurse (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 revenue¹. Physicians in Hawai'i contribute, on average, \$2,282,615 in direct economic output and \$110,494 in state and local tax revenue².

With this consideration, the 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 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.

Therefore, the HSCN respectfully requests that SB 2298, SD1 pass through the Senate Committee on Ways and Means. We appreciate your continuing support of nursing and access to safe, quality, and community-based health care in Hawai'i. Thank you for the opportunity to testify.

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

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



SB2298sd1, RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

Senate Ways and Means Decision Making Hearing

Wednesday, Feb. 28, 2018 – 11:00 am

Room 211

Position: Support, Amendments Suggested

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Senate Committee on Ways and Means:

I am Gregg Pacilio, physical therapist 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.

Many healthcare professions are currently facing shortages in clinical education sites for students. This bill attempts to address one aspect of this dilemma by offering tax credits to preceptors. However, we note that all but two of the original professions have been removed, citing concerns related to possible cost. We do appreciate the intent to later determine whether the tax credit should be expanded to preceptors for other valuable professions, such as dentists, pharmacists, social workers, dieticians, and physical therapists.

While we understand the cost concern, the bill establishes a review for efficacy no later than 2024. There are a great number of educational programs that could benefit from allowing this bill to pass with the original group of professions.

Though not included in the original language, physical therapy is one such profession in Hawaii that would be encouraged to accept an increased number of student interns as part of the career pathway for physical therapy. HAPTA supports in-state programs such as Kapiolani Community College's Physical Therapist Assistant Program, whose clinical education has recently been affected by preceptor clinical sites requiring the school to pay a stipend of up to \$500 before they accept students. This has resulted in KCC losing 100% of their skilled nursing facility sites, which is a 25% reduction in total clinical sites. If added, the proposed tax credit incentive would facilitate more PTs to train students, thus offsetting this loss.

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 primary care physicians and advanced practice registered nurses, and **physical therapist assistants** throughout Hawaii, with the intention of building

capacity for clinical education at in-state academic programs that are nationally accredited for the training of primary care physicians and advanced practice registered nurses, **and physical therapist assistants.**

Page 7, lines 16-19:

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

Page 8, lines 1-3:

"Eligible student" means an advanced practice registered nurse student, ~~or~~ medical student, **or physical therapist assistant student** enrolled in an academic program and is a resident of Hawaii.

Page 8, new lines beginning with line 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 12-19:

"Nationally accredited" means holding an institutional accreditation by name to offer post-secondary medical primary care education. Accreditation for medical students shall be offered by the Liaison Committee on Medical Education or American Osteopathic Association Commission on Osteopathic College Accreditation. Accreditation for advanced practice registered nurse students shall be offered by the Commission on Collegiate Nursing Education. **Accreditation for physical therapist assistants shall be offered by the Commission on Accreditation in Physical Therapy Education.**

Page 8, lines 20 –Page 9, lines 1-3:

"Preceptor" means a physician or osteopathic physician licensed pursuant to chapter 453 or an advanced practice registered nurse licensed pursuant to chapter 457 who is a resident of Hawaii and who maintains a professional primary care practice in this State, **or a physical therapist licensed pursuant to 461J who is a resident of Hawaii and maintains a professional physical therapy practice in this State.**

Your support of SB2298sd1 with the suggested amendments is appreciated. Thank you for the opportunity to testify. Please feel free to contact Justin Ledbetter, DPT, at (334) 740-0323 for further information.

SB-2298-SD-1

Submitted on: 2/23/2018 1:07:37 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Melodie Aduja	Testifying for OCC Legislative Priorities Committee, Democratic Party of Hawai'i	Support	No

Comments:

**PRESENTATION OF THE
OAHU COUNTY COMMITTEE ON LEGISLATIVE PRIORITIES
DEMOCRATIC PARTY OF HAWAI'I**

TO THE COMMITTEE ON WAYS AND MEANS

THE SENATE

TWENTY-NINTH LEGISLATURE

REGULAR SESSION OF 2018

Wednesday, February 28, 2018

11:00 a.m.

Hawaii State Capitol, Conference Room 211

RE: Testimony in Support of SB 2298 SD1 HEALTHCARE PRECEPTOR TAX CREDITS

To the Honorable Donovan M. Dela Cruz, Chair; the Honorable Gilbert S.C. Keith-Agaran, Vice-Chair, and Members of the Committee on Ways and Means:

Good morning, my name is Melodie Aduja. I serve as Chair of the Oahu County Committee ("OCC") Legislative Priorities Committee of the Democratic Party of Hawaii. Thank you for the opportunity to provide written testimony on Senate Bill No. 2298 SD1, relating to primary care providers; advanced practice Registered Nurses; doctors; preceptors; and an income tax credit.

The OCC Legislative Priorities Committee is in favor of Senate Bill No. 2298 SD1 and support its passage.

Senate Bill No. 2298 SD1, is in alignment with the Platform of the Democratic Party of Hawai'i ("DPH"), 2016, as it allows advanced practice registered nurses and physicians to receive income 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.

Specifically, the DPH Platform states that a "diversified and healthy economy in Hawai'i requires a well-educated and healthy citizenry. To encourage existing and new enterprise, we need to develop a combination of tax policies and credits, lending programs, and financial incentives that will attract the business community." (Platform of the DPH, P. 1, Lines 38 - 40 (2016)).

Further, "[w]e believe that the future of our state as well as our country depends upon an educated and knowledgeable citizenry. We support the prioritization of our resources toward providing quality public education and library services to every student, regardless of learning capacity or ability to pay, in an environment conducive to the learning process. These resources shall be made available at every level, from pre-school through higher education, including life-long learning." (Platform of the DPH, P. 6, Lines 296-300 (2016)).

We believe a major role of education is to develop critical and creative thinkers who are knowledgeable about issues and able to evaluate and solve real-world problems. The curriculum also should emphasize cultural learning, the arts, career and trade skills, and physical education so that we may preserve our health and rich cultural history. A variety of learning strategies should be used, including group projects, cooperative learning, discussion, games and technological innovations. (Platform of the DPH, P. 6, Lines 310-314 (2016)).

We support community health initiatives that provide opportunities for the overall health of communities through strategic projects and programs focusing on increased interaction and physical activities among all age groups, as well as on better nutrition. (Platform of the DPH, P. 7, Lines 378-380(2016)).

Given that Senate Bill No.2298 SD1 allows advanced practice registered nurses and physicians to receive income 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, it is the position of the OCC Legislative Priorities Committee to support this measure.

Thank you very much for your kind consideration.

Sincerely yours,

/s/ Melodie Aduja

Melodie Aduja, Chair, OCC Legislative Priorities Committee

Email: legislativepriorities@gmail.com, Tel.: (808) 258-8889

Wednesday, February 28, 2018 at 11:00AM
Conference Room 211

Committee on Ways and Means

To: Senator Donovan Dela Cruz, Chair
Senator Gilbert Keith-Agaran, Vice Chair

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

**Re: Testimony in Support of SB2298, SD1 – Relating to Healthcare Preceptor
Tax Credits**

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.

I write in strong support of SB 2298, SD1 which will support workforce development by establishing individual income tax credits for professionals who serve as uncompensated preceptors to residents and students seeking careers as primary care physicians and advanced practice registered nurses throughout Hawai'i.

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 revenue¹. 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 revenue².

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.

Thank you for the opportunity to provide this testimony.

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

² 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>



HAWAII MEDICAL ASSOCIATION

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TO:
COMMITTEE ON WAYS AND MEANS
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

DATE: Wednesday, February 28, 2018
TIME: 11:00 A.M.
PLACE: Conference Room 211

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

Re: SB 2298 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
Immediate Past President – Bernard Robinson, MD Treasurer – Elizabeth A. Ignacio, MD
Executive Director – Christopher Flanders, DO

Wednesday, February 28, 2018 at 11:00AM
Conference Room 211

Committee on Ways and Means

To: Senator Donovan Dela Cruz, Chair
Senator Gilbert Keith-Agaran, Vice Chair

From: Michael Robinson
VP, Government Relations and Community Affairs

**Re: Testimony in Support of SB 2298, SD1 – Relating to Healthcare Preceptor
Tax Credits**

My name is Michael Robinson, and I am the vice president of Government Relations and Community Affairs 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 SB 2298, SD1 which will support workforce development by establishing individual income tax credits for professionals who serve as uncompensated preceptors to residents and students seeking careers as primary care physicians and advanced practice registered nurses throughout Hawai'i.

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 revenue¹. 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 revenue².

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.

Thank you for the opportunity to provide this testimony.

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

² 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>

SB-2298-SD-1

Submitted on: 2/26/2018 1:45:53 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Nicholas Tsoi	Testifying for Daniel K. Inouye College of Pharmacy	Support	No

Comments:

My name is Nicholas Tsoi and I am a pharmacy student. I support this bill WITH amendments specifically the addition of "Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/26/2018 10:51:33 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Patrick Uyemoto	Testifying for Hawaii Pharmacists Association	Support	No

Comments:

The Hawaii Pharmacists Association Strongly Supports SB2298 SD1 **WITH AMENDMENTS**

To the Honorable: Senator Donovan M. Dela Cruz, Chair, Senator Gilbert S.C. Keith-Agaran, Vice Chair, and Members of the Ways and Means Committee

Preceptors are a critical component of the clinical and hands-on training that students need to gain real life skills and experiences towards their professional degree. By incentivizing being a preceptor, we will hopefully attract more preceptors to Hawaii and create more preceptor sites. This will benefit our students by providing them with valuable training opportunities which they may not be able to receive anywhere else.

Pharmacists can help make a huge impact in saving healthcare dollars and increasing quality of life. Healthcare is moving towards a team approach, by working together with physicians and other healthcare providers we can help fill the gaps in our local communities. Please include pharmacists in this bill and support the future of our profession. We humbly recommend the following amendments, specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/26/2018 11:38:11 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Byron N Yoshino	Testifying for Pharmacare Hawaii	Support	No

Comments:

My name is Byron Yoshino. My company has many pharmacy students and interns rotating through our various pharmacies. We have several pharmacists who serve as preceptor s for various schools of pharmacy. We have hired students who have come through our company and several others have found jobs in Hawaii.

I support this bill with amednments, specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.



**Testimony to the Senate Committee on Ways and Means
Wednesday, February 28, 2018; 11:00 a.m.
State Capitol, Conference Room 211**

RE: SUPPORTING THE INTENT OF SENATE BILL NO. 2298, SENATE DRAFT 1, RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS.

Chair Dela Cruz, Vice Chair Keith-Agaran, 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 Senate Bill No. 2298, Senate Draft 1, RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS.

The bill, as received by your Committee, would, among other things:

- (1) Establish an income tax credit to any taxpayer in an amount up of to \$1,000 for volunteer-based supervised clinical rotations for primary care physician students and advanced practice registered nurse students;
- (2) 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;
- (3) Provide that the total amount of tax credit certificates that may be issued for each taxable year not exceed \$2,000,000;
- (4) Establish a Preceptor Credit Assurance Committee (Committee) to maintain records of the names, addresses and license numbers of qualified taxpayers claiming credits, and certifying the number of volunteer-based supervised clinical training rotations each taxpayer conducted, and issuing certificates to taxpayers verifying the number of volunteer-based supervised clinical training rotations that are supervised by the taxpayer;

Testimony on Senate Bill No. 2298, Senate Draft 1
Wednesday, February 28, 2018; 11:00 a.m.
Page 2

- (5) Provide that the Committee be established within the Department of Health and convened by the University of Hawaii Hawaii/Pacific Basin Area Health Education Center and Center for Nursing;
- (6) Direct the Committee to develop a process to ensure that requests for credit are reviewed and verifications are processed no later than thirty days following the close of each calendar year;
- (7) Clarify that the tax credit be nonrefundable but may be used as a credit against the taxpayer's income tax liability in subsequent years until exhausted; and
- (8) Take effect upon approval and apply to taxable years beginning after December 31, 2018.

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.

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.



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

February 27, 2018

COMMITTEE ON WAYS AND MEANS

Senator Donovan Dela Cruz, Chair

Senator Gilbert S.C. Keith-Agaran, Vice Chair

DATE: Wed., February 28, 2018

TIME: 11:00 AM

PLACE: Conference Room 211

TESTIMONY in SUPPORT of SB2298 SD1: 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 is in full support of wording changes made to **SB2298 SD1** that supports our Health Center's osteopathic medicine training program.

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.

Thank you for supporting **SB2298 SD1** and a long term vision to address the shortage of primary care providers in Hawaii.

**Written Testimony Presented Before the
Senate Committee on Ways and Means
February 28, 2018 11:00 a.m.**

**by
Katherine Finn Davis, PhD, APRN, CPNP**

**IN STRONG SUPPORT
SB 2298, SD1 RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS**

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Senate Committee on Ways and Means, thank you for this opportunity to provide testimony in strong support of this bill, SB 2298, SD1. This bill aims to address the primary care healthcare provider shortage, 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. 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 voluntarily overseeing these students in clinical practice and during patient care. The clinical experience preceptors provide to students is in addition to their large patient care workload and is often uncompensated. Historically, providers have engaged in precepting as a re-investment in their profession, however workload expectations and burnout are at an all-time high.

Our in-state health professional academic programs rely on community providers to provide over 1,200 precepted rotations each year; however, the need for preceptors is greater than the number of providers currently volunteering for this role. The Hawaii State Center for Nursing (HSCN) 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; and
- 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.

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.

With the goal of relieving 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.

In Academic Year (AY) 2018-2019, there is a projected need of 1,262 supervised clinical rotations for students and trainees in medicine, osteopathy, and graduate nursing programs in Hawai'i. Estimating between a 2% and 8% growth in academic programs to meet the future healthcare demands, over six years, the expected need is 1,400-1,900 supervised clinical rotations. According to the preceptor tax credit allocation of \$1,000 per supervised clinical rotation, this equates to a \$1.4-\$1.9 million dollar budget by 2024.

Economic advantages when health professionals reside and practice in localities have been established. Research shows that each full-time Advanced Practice Registered Nurse (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 revenue¹. Physicians in Hawai'i contribute, on average, \$2,282,615 in direct economic output and \$110,494 in state and local tax revenue².

With this consideration, the 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 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.

Therefore, I respectfully request that SB 2298, SD1 pass through the Senate Committee on Ways and Means. We appreciate your continuing support of nursing and access to safe, quality, and community-based health care in Hawai'i. Thank you for the opportunity to testify.

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

² 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>

SB-2298-SD-1

Submitted on: 2/22/2018 10:08:24 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Cami Kanahale	Individual	Support	No

Comments:

My name is Cami Kanahale and I am a student pharmacist. I support this bill WITH amendments specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461." "Preceptor" means ... a pharmacist licensed pursuant to chapter 461...

Thank you for allowing me to testify on SB 2298 SD 1

SB-2298-SD-1

Submitted on: 2/22/2018 2:50:30 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
mark mierzwa	Individual	Support	No

Comments:

Dear Chair Donovan Dela Cruz, Vice Chair Gil Keith-Agaran & Members of Ways and Means Committee

Thank you for considering this important measure to health care professionals. Many of us are preceptors to healthcare students because we feel strongly about ensuring that they gain experience through these clinical settings in order to become familiar with real life practice.

As a clinical pharmacist, I feel strongly that there needs to be more opportunities for preservice pharmacists to engage in meaningful, site-based work. Many of us provide hours of precepting to pharmacy students to improve health care and give back to our profession in order to ensure safe medication prescribing for the future. It is proven that pharmacist involvement in medication reconciliation and education has been instrumental in decreasing readmissions and preventing medication mishaps. This important outcome directly results in decreased health care expenditures.

In the clinical setting particularly, strong relationships among the healthcare providers is vital to top notch patient care. There is always a need to grow the pool of dedicated preceptors in clinical settings. For many years I have worked to grow strong bonds with the physicians and nurses with whom I work. I truly feel that including pharmacists in this measure is a part of growing relationships between professions, sending the message that the many hours of personal time pharmacists utilize to develop meaningful preceptorships is vital to the education of new pharmacists. There is no class that truly reflect real life and the grave responsibilities that pharmacists have in keeping the population safe.

It is a positive step that healthcare professionals are coming together to move this measure forward. It is vital to the health of our state that we all work together, to educate, to inform and to practice in collaborative ways. Through this measure I see a step toward more working across silos, incentivizing new preceptors and having more well-rounded healthcare professionals because of that work.

Thank you for your favorable consideration of SB 2298 and including pharmacists in the grouping of healthcare professionals covered.

Mark Mierzwa, PharmD, BCPP

SB-2298-SD-1

Submitted on: 2/23/2018 5:56:35 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Bryce Fukunaga	Individual	Support	No

Comments:

My name is Bryce Fukunaga and I am a pharmacist and a preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1

SB-2298-SD-1

Submitted on: 2/22/2018 10:04:31 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Tia Medeiros	Individual	Support	No

Comments:

My name is Tia Medeiros and I am a fourth year student pharmacist at the UH Hilo Daniel K. Inouye College of Pharmacy. I **support this bill WITH amendments**, specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to submit testimony on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/22/2018 10:18:28 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kelli Goo	Individual	Support	No

Comments:

SB 2298 SD1 - RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

To the Honorable: Senator Donovan M. Dela Cruz, Chair, Senator Gilbert S.C. Keith-Agaran, Vice Chair, and Members of the Ways and Means Committee

My name is Kelli Goo and I am a student pharmacist at the Daniel K. Inouye College of Pharmacy at University of Hawaii at Hilo. I am writing to offer strong support for SB 2298 SD1 **WITH amendments**, specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for this opportunity to provide testimony on SB 2298 SD1.

SB-2298-SD-1

Submitted on: 2/23/2018 7:16:13 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Carol Omura China	Individual	Support	No

Comments:

My name is Carol Omura China and I am a pharmacist/preceptor. **I support this bill WITH amendments specifically the addition of: "**

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/23/2018 8:21:22 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Aryn You	Individual	Support	No

Comments:

My name is Aryn You and I am a pharmacist and a preceptor. I support this bill WITH amendments specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1

SB-2298-SD-1

Submitted on: 2/23/2018 8:30:02 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Shannon Trinh	Individual	Support	No

Comments:

My name is Shannon Trinh and I am a student pharmacist. I support this bill WITH amendments specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461.

Thank you for allowing me to testify on SB 2298 SD 1

SB-2298-SD-1

Submitted on: 2/23/2018 11:11:23 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Nicole young	Individual	Support	No

Comments:

My name is Nicole Young, and I am a pharmacist and a preceptor. I strongly support this bill WITH amendments, specifically the addition of:

["Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.](#)

["Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...](#)

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/23/2018 8:03:51 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Jennifer Nguyen	Individual	Support	No

Comments:

Hello,

My name is Jennifer Nguyen, and I am a student pharmacist. I support this bill with amendments specifically the addition of the following:

""Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461..."

Thank you for allowing me to testify on SB 2298 SD 1

Sincerely,

Jennifer Nguyen

SB-2298-SD-1

Submitted on: 2/23/2018 8:43:46 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Camlyn Masuda	Individual	Comments	No

Comments:

Dear Senators and committee members,

My Camlyn Masuda and I am a pharmacist and a preceptor. I support this bill WITH amendments specifically the addition of

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

This will help encourage more pharmacists to precept our future pharmacists and ensure better healthcare for all the people of Hawaii.

Sincerely,
Camlyn Masuda

Assistant Professor UHH DKICP

SB-2298-SD-1

Submitted on: 2/23/2018 9:42:05 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Anita E Ciarleglio	Individual	Oppose	No

Comments:

Dear Legislators,

My name is Anita E. Ciarleglio and I am a faculty member at the Daniel K. Inouye College of Pharmacy. Please understand that leaving the Pharmacy profession out of this bill will be devastating to us. As so elegantly stated by Dean Carolyn Ma, being a preceptor is a very time and effort consuming task whose only reward is the satisfaction that one is contributing to the education of the next generation of health professionals. We at the DKICP are dedicated to producing excellent pharmacists to serve the state of Hawaii and others across the nation. Due to the heavy demands of precepting, our available preceptor sites are decreasing at an alarming rate. In order to continue providing the best available education and recruit the brightest and most dedicated students, we must have more preceptor sites for our students. Pharmacists play an ever increasing role in the health care team and are assuming more responsibility for care every day. Physicians rely heavily on our drug and therapeutics knowledge and consider us essential to their care teams. Please support our clinical site preceptors by including pharmacy in this legislation. The state of pharmacy education in Hawaii is in your trusted hands and we count on you to do the right thing by giving our outside preceptors a bit of incentive to continue their valiant, unrewarded efforts.

Anita E. Ciarleglio, Ph.D.

Assistant Specialist

Daniel K. Inouye College of Pharmacy

SB-2298-SD-1

Submitted on: 2/23/2018 7:51:35 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Crystal Tsuda	Individual	Support	No

Comments:

My name is Crystal Tsuda and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/23/2018 11:42:36 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
matt hee	Individual	Support	No

Comments:

My Matthew Hee and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/23/2018 8:53:22 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Dalia Bowling	Individual	Support	No

Comments:

My name is Dalia Bowling and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/25/2018 12:21:14 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Derek Nakamura	Individual	Support	No

Comments:

My name is Derek Nakamura and I am a pharmacist/ preceptor at Kaiser Permanente Hospital at Moanalua. I support this bill WITH amendments specifically the addition of

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

At Kaiser Permanente Hospital, I am the inpatient lead pharmacist and I approve/ schedule the clinical rotations we offer to various pharmacy schools for the upcoming year. In today's healthcare climate, where efficiency and minimizing cost is of utmost importance, the desire and/or capacity to precept students are very low at our institution. Having to properly precept a student makes us much more inefficient in accomplishing our daily responsibilities. In addition, we are increasingly being mandated from our organization to implement more safety features (more time consuming) without any additional increase in staffing resources. In that context, precepting students becomes low priority and is the one area we often opt to cut. Without an incentive such as the tax break mentioned in this bill, we will be hard pressed to reverse this trend.

SB-2298-SD-1

Submitted on: 2/23/2018 1:49:20 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Cathlyn Goo	Individual	Support	No

Comments:

My name is Cathlyn Goo and I am a student pharmacist. I support this bill WITH amendments specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/23/2018 1:22:51 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Amber Masulit	Individual	Support	No

Comments:

SB-2298-SD-1

Submitted on: 2/23/2018 1:55:00 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Danielle Aio	Individual	Support	No

Comments:

SB-2298-SD-1

Submitted on: 2/23/2018 11:25:58 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Elissa-Marie Brown	Individual	Support	No

Comments:

My name is Elissa Brown and I am a pharmacist/preceptor. I support this bill WITH amendments specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/23/2018 2:11:14 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Darryl	Individual	Support	No

Comments:

My name is Darryl T. Nordstrom and I am a clinical pharmacist/preceptor. I support this bill WITH ammendments specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

Aloha

SB-2298-SD-1

Submitted on: 2/23/2018 4:07:55 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Laura Lum	Individual	Support	No

Comments:

My name is Laura Lum and I am a pharmacist and preceptor to pharmacy residents and pharmacy students. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/23/2018 4:16:04 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
matthew davies	Individual	Support	No

Comments:

As a family physician who has worked with pharmacist and precepted student pharmacist it is very important to support the training of pharmacists in underserved areas such as the Big Island of Hawaii, specifically Hilo.

To not do so will worsen patient primary care outcomes.

thank you.

Matthew Davies DO MSPH

SB-2298-SD-1

Submitted on: 2/23/2018 4:27:30 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Imai Chock	Individual	Support	No

Comments:

My name is Imaikalani Chock and I am a student pharmacist. I support this bill WITH amendments, specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/23/2018 9:02:38 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Clifford Agcaoili	Individual	Support	No

Comments:

My name is Clifford Agcaoili and I am a pharmacist, student pharmacist and a preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1

SB-2298-SD-1

Submitted on: 2/23/2018 10:17:44 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kara Paulachak	Individual	Support	No

Comments:

Aloha kakou,

My name is Kara Paulachak and I am a student pharmacist. I support this bill WITH ammendments, specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Mahalo me ke aloha, for allowing me to testify on SB 2298 SD1.

SB-2298-SD-1

Submitted on: 2/24/2018 12:28:53 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Jerris Hedges	Individual	Support	No

Comments:

Written Testimony Submitted to the Senate Committee on Ways and Means
For Hearing on February 28, 2018
By Jerris Hedges, MD

SB 2298, SD1 –RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the committee:

Thank you for the opportunity to provide testimony in support of SB 2298, SD1. SB 2298, SD1 proposes to create a tax credit to encourage preceptors who are licensed physicians and healthcare professionals to offer professional instruction, training, and supervision to residents and students seeking careers as primary care physicians and advanced practice registered nurses throughout Hawaii. The intent of the measure is to build capacity for clinical education for the training of primary care doctors and nurses. SB 2298, SD1 also establishes an assurance committee 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. SB 2298 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.

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

SB-2298-SD-1

Submitted on: 2/24/2018 3:15:57 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Sydney Barney	Individual	Support	No

Comments:

My name is Sydney Barney and I am a student pharmacist. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/24/2018 4:42:01 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
David Cao	Individual	Support	No

Comments:

My name is **David Cao** and I am a **student pharmacist**. I support this bill WITH amendments specifically the addition of

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1

SB-2298-SD-1

Submitted on: 2/24/2018 3:51:17 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Michael P Hoskins	Individual	Support	No

Comments:

My name is Michael P Hoskins and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of

SB-2298-SD-1

Submitted on: 2/25/2018 1:41:54 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Tiana Ramos	Individual	Support	No

Comments:

My name is Tiana E. Ramos and I am a student pharmacist. I support this will WITH amendements specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

Tiana

SB-2298-SD-1

Submitted on: 2/24/2018 1:03:08 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Lynn Wardwell	Individual	Support	No

Comments:

SB-2298-SD-1

Submitted on: 2/24/2018 3:10:34 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
vance hill	Individual	Support	No

Comments:

My name is Vance Hill and I am a student pharmacist. I support this bill WITH amendments specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1

SB-2298-SD-1

Submitted on: 2/23/2018 10:12:09 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
TRENTON D. TERUYA	Individual	Support	No

Comments:

My name is Trenton Teruya and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you

SB-2298-SD-1

Submitted on: 2/23/2018 1:32:48 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Brandon	Testifying for DKICP	Support	No

Comments:

SB-2298-SD-1

Submitted on: 2/23/2018 9:47:57 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
lehua kay	Individual	Support	No

Comments:

My name is Lehua Kay and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/23/2018 4:20:39 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Diaa Eldin Zaed	Individual	Support	No

Comments:

I support senator Rosalyn Baker's decision to have pharmacy included once again in the Preceptor Tax Credit Bill as drafted on House Bill 1967 HD.

Written Testimony Presented Before the Senate Committee on
Commerce, Consumer Protection and Health
Wednesday, Feb. 28, 2018 at 11:00 am

Robyn Rector
1105 Kahoa St
Hilo, HI 96720

SB 2298 SD1 WAM Relating to Healthcare Preceptor Tax Credits

The Honorable: Chair Baker, Vice Chair Tokuda, and members of the Senate Committee on
Commerce:

I am writing to offer **strong support of SB 2298 SD 1 with amendments** that would include pharmacists as eligible recipients of the tax credit.

I am a student pharmacist at Daniel K. Inouye College of Pharmacy (DKICP) at UH Hilo. The experiential program teaches students how to apply our didactic training directly to patient care and hinges upon NON-compensated pharmacist preceptors volunteering. The enormous contribution of time, energy, patience, and altruism by the preceptors should be recognized and supported by our state. If we do not secure qualified and enthusiastic preceptors to guide student pharmacists, like myself, into well-trained future pharmacists our state's healthcare system will directly be impacted. It is through patient centered soft-skills that pharmacists make a difference in Hawaii residents' lives. This type of education cannot be taught in a classroom, it requires seasoned preceptors. If preceptors are unavailable in Hawaii state, students are forced to secure out of state experiential opportunities. This creates a burden on the DKICP faculty and students and may potentially remove students from the state that would have stayed to practice after graduation.

Thank you for allowing me to testify.

Sincerely,
Robyn Rector

SB-2298-SD-1

Submitted on: 2/23/2018 9:05:11 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Chad Kawakami	Individual	Support	No

Comments:

My name is Chad Kawakami and I am an Assistant Professor at the Daniel K. Inouye College of Pharmacy (DKICP) at UH Hilo. I support SB 2298 SD 1 with amendments that would include

pharmacists as eligible recipients of the tax credit. I would like to echo the testimony submitted by our Dean, Dr. Carolyn Ma.

I would like to highlight an area of her testimony where I believe is an area of growth for pharmacists. I've worked for over 10 years with the Department of Defense and the Department of Veteran's Affairs. These federal departments use pharmacists as physician extenders allowing all providers to work at the top of their license.

In alignment of the bill's interest to support the shortage of primary care providers, pharmacists are considered, especially in the ambulatory care setting, primary care extenders working in partnership with physicians and APRN's. Expanding scope of practice continues in chronic disease management (diabetes, cardiovascular disease, asthma), medication therapy management, immunizations, antibiotic stewardship and women's health as examples. Unfortunately, the profession is still yet to be recognized as providers and we lack the ability to bill for their services.

I hope this information will support the case for re-inserting the following language into SB 2298 SD1

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1 and the opportunity to suggest adding the aforementioned amendments.

Humbly submitted,

Dr. Chad Kawakami

SB-2298-SD-1

Submitted on: 2/25/2018 5:12:56 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
JACK FERNANDEZ	Individual	Support	No

Comments:

Hello, my name is Jack Fernandez and I am a pharmacist/preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1 and for supporting our pharmacy professionals in Hawaii.

Written Testimony Submitted to the
Senate Committee on Ways and Means
February 28, 2018
By

Kelley Withy, MD, PhD

SB 2298, SD1 –RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the committee:

Thank you for the opportunity to provide testimony in support of SB 2298, SD1. SB 2298, SD1 proposes to create a tax credit to encourage preceptors who are licensed physicians and healthcare professionals to offer professional instruction, training, and supervision to residents and students seeking careers as primary care physicians and advanced practice registered nurses throughout Hawaii. The intent of the measure is to build capacity for clinical education for the training of primary care doctors and nurses. SB 2298, SD1 also establishes an assurance committee 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. SB 2298 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.

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

SB-2298-SD-1

Submitted on: 2/25/2018 6:02:21 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Christopher Nakagawa	Individual	Support	No

Comments:

My name is Christopher Nakagawa and I am a student pharmacist. I support this bill WITH amendments specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

Written Testimony Submitted to the
Senate Committee on Ways and Means
February 28, 2018
By

J. Alan Otsuki, MD

SB 2298, SD1 –RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the committee:

Thank you for the opportunity to provide testimony in support of SB 2298, SD1. SB 2298, SD1 proposes to create a tax credit to encourage preceptors who are licensed physicians and healthcare professionals to offer professional instruction, training, and supervision to residents and students seeking careers as primary care physicians and advanced practice registered nurses throughout Hawaii. The intent of the measure is to build capacity for clinical education for the training of primary care doctors and nurses. SB 2298, SD1 also establishes an assurance committee 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. SB 2298 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.

Thank you for the opportunity to provide testimony.

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

SB 2298 SD1 Testimony for WAM

My name is Carolyn Ma and I am the Dean of the Daniel K. Inouye College of Pharmacy (DKICP) at UH Hilo. I support SB 2298 SD 1 **with amendments** that would include pharmacists as eligible recipients of the tax credit.

Over the last four years, two major required experiential rotations (ambulatory care, hospital acute care) have experienced a **41% (ambulatory care clinics) and 90% (hospital) decrease** in preceptor hour offerings. We have supported this significant decrease by:

1. Decreasing class size
2. Eliminating certain types of clinical rotations
3. Hiring as many faculty as our budget allows

Our college relies on NON-compensated pharmacist preceptors for our experiential program that comprises 30% of the curriculum. This decrease in offered preceptorships for these required rotations compromises our student's ability to fulfill requirements for graduation.

The DKICP was established in 2006 and has had seven graduating classes since 2011. The Doctor of Pharmacy degree (PharmD) is the flagship degree of the DKICP. Half of the graduates are Hawaii residents and remain in the islands to begin their healthcare careers in service to their communities. Our program emphasizes rural healthcare.

With an average student body of 320 students, the only pharmacy school in the Pacific Rim generates over \$9M in tuition revenue per academic year. In 11 years, the DKICP has grown from a staff/faculty of 15 to 80 and has fast become the cornerstone of the UH Hilo campus. In a study published in 2009 (Hammes), the projected economic impact of the DKICP by 2011, was \$50.2M and with every dollar used by the State in salary and wages for DKICP attracting a new \$3.38 from outside sources, including tuition revenue, student and visitor spending. This amount was predicted to increase to \$4.04 by 2012. Although the DKICP has not repeated this economic impact study, the college has continued with full enrollment, a 98% graduation rate and is an economic driver in Hilo and throughout the state. Significant collaboration in healthcare and research has been done with Dept. of Health, UH Cancer Center and interprofessional work with schools of Medicine, Nursing, Social Work, and Public Health. The experiential program reaches to all four major islands of Hawai'i, Oahu, Kauai and Maui. Our faculty are fully integrated

into their practice sites of clinics and hospitals and provide major impact to the healthcare of our state's residents.

Given the degree of responsibilities our non-compensated preceptors have from their own employers, without some incentive or compensation such as this tax credit, we will continue to see declining volunteer offerings. This will lead to an increasing inability for our students to fulfill their graduation requirements, as well as continued decreased class size.

If our eligible preceptors were included in the bill, the estimated tax credits would amount to approximately \$125K annually. This seems a reasonable amount to incentivize and recruit more non-compensated pharmacists to continue or become preceptors and help this vital health professional college.

In alignment of the bill's interest to support the shortage of primary care providers, pharmacists are considered, especially in the ambulatory care setting, primary care extendors working in partnership with physicians and APRN's. Expanding scope of practice continues in chronic disease management (diabetes, cardiovascular disease, asthma), medication therapy management, immunizations, antibiotic stewardship and women's health as examples. Unfortunately, the profession is still yet to be recognized as providers and we lack the ability to bill for their services.

I hope this information will support the case for re-inserting the following language into SB 2298 SD1

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1 and the opportunity to suggest adding the aforementioned amendments.

SB-2298-SD-1

Submitted on: 2/26/2018 9:34:34 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Emily Kim	Individual	Support	No

Comments:

My name is Emily Kim and I am a pharmacist/preceptor. I support this bill WITH amendments specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means...a pharmacist licensed pursuant to chapter 461...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/26/2018 11:43:23 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Bonnie Bennett	Individual	Support	No

Comments:

Good Morning

My name is Bonnie Bennett and I am a pharmacist/ preceptor/pharmacy student rotation coordinator at Tripler. I support this bill WITH amendments specifically the addition of

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

As a student rotation coordinator I am well aware of the large demand for pharmacy students to find pharmacy preceptors and sites yet there is a small supply here in Hawaii. I believe this bill would provide an incentive to qualified pharmacy preceptors to accommodate more students for rotations. I appreciate the consideration of this bill and I believe it will provide necessary incentive to help increase the supply of preceptors to meet the pharmacy student demand.

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/26/2018 11:47:08 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Aili Hallstone	Individual	Support	No

Comments:

My name is Aili Hallstone and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/26/2018 11:53:04 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Lara Gomez	Individual	Support	No

Comments:

My name is Lara Gomez and I am a pharmacist/preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/26/2018 12:23:46 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Ron Okamura	Individual	Comments	No

Comments:

Please amend the bill to include Pharmacist.

SB-2298-SD-1

Submitted on: 2/26/2018 12:25:19 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Dana Shimabukuro	Individual	Support	No

Comments:

As healthcare providers we have a duty and obligation to monitor the upcoming youth. Often we do not have adequate staffing to meet the needs of our parents and therefore does an injustice to our students attempting to learn and grow. The profession of pharmacy is often under paid, under staffed, and has monumental responsibilities to the community. Pharmacists are often the first line that patients come to see, being easily accessible and willing to help for immediate care in the community. Please allow us to continue to strive our community. Please allow us to mentor and teach students while keeping in mind patient safety.

SB-2298-SD-1

Submitted on: 2/26/2018 12:29:21 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Lisa Hagiwara	Individual	Support	No

Comments:

My name is Lisa Hagiwara and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/26/2018 1:22:23 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Jennifer Dacumos	Individual	Support	No

Comments:

My name is Jennifer Dacumos and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/26/2018 2:51:33 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Ha Tran	Individual	Support	No

Comments:

My name is Ha Tran and I am a student pharmacist. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

Sincerely,

Ha Tran

SB-2298-SD-1

Submitted on: 2/26/2018 3:26:49 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Cherie Chu	Individual	Support	No

Comments:

My name is Cherie Chu and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

Chair Donovan M. Dela Cruz
Vice-Chair Gilbert S. C. Keith-Agaran
Senate Committee on Ways and Means

February 28, 2018

TESTIMONY IN SUPPORT OF SB 2298, SD1 RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

Dear Chair Dela Cruz, Vice-Chair Keith-Agaran, 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 SB 2298, SD1**. 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 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

SB-2298-SD-1

Submitted on: 2/26/2018 4:12:27 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Anne Scharnhorst	Individual	Support	No

Comments:

Mahalo.

Date: February 26, 2018

To: The Honorable Donovan M. Dela Cruz, Chair
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair
Members of the Senate Committee on Ways and Means

Re: **Strong Support of SB2298 SD1 Relating to Healthcare Preceptor Tax Credits - with amendment to include “pharmacy students” and “pharmacist preceptors”**

Hrg: February 28, 2018 at 11:00 AM at Conference Room 211

Respected Members of the Senate Committee on Ways and Means,

I am writing in **strong support of SB2298 SD1** that allows advanced practice registered nurses and physicians to receive income 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.

As a pharmacist preceptor, I respectfully ask that **SB2298 SD1 be amended to include “pharmacy students” and “pharmacist preceptors”**, specifically with the addition of:

“Pharmacy student” means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.”

“Preceptor” means ... a pharmacist licensed pursuant to chapter 461,...”

I strongly **support SB2298 SD1 amended to include “pharmacy students” and “pharmacist preceptors”** and respectfully ask you to pass this out of committee.

Many thanks for your consideration,

Forrest Batz, PharmD
Keaau, HI

SB-2298-SD-1

Submitted on: 2/26/2018 6:32:43 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Wendy Tawata	Individual	Support	No

Comments:

I am Clinical Pharmacist at the Queens Medical Center and I support this bill with the addendum that preceptor includes licensed pharmacists training pharmacy students. I routinely have pharmacy students and pharmacy residents and spend at least 1-2hours a day with them which adds to my work day significantly.

Thank you for allowing me to testify on SB2298 SD1

Wendy Tawata, PharmD

SB-2298-SD-1

Submitted on: 2/26/2018 5:19:49 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Lena Asano	Individual	Support	No

Comments:

My name is Lena Asano and I am a pharmacist/ precep. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/26/2018 8:38:55 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Hiromi Saito	Individual	Support	No

Comments:

My name is Hiromi Saito and I am a registered pharmacist / preceptor. I strongly support SB2298 SD 1 specifically the addition of

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

I've learned so much from my preceptors when I was being trained, and I also learned so much when I worked with the students. This bill will introduce **more** experienced and skillful pharmacists who work in a variety of practice settings to accept pharmacy students. These knowledgeable pharmacists will train students by sharing their expertise first hand.

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/26/2018 8:59:36 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Teresa Parsons	Individual	Support	No

Comments:

Senators,

Training for future healthcare providers for the people of Hawai'i is critical. Assuring a qualified preceptor is available is an essential component. The busy pace of most practices make it difficult to factor in students. Too often preceptors forego breaks and lunches to accommodate students. At the very least, preceptors should have some compensation for their dedication to the next generation of providers. This modest tax credit is a step in the right direction.

I encourage you to support this measure by voting to move this bill forward. Mahalo for the opportunity to submit testimony in support of this measure.

SB-2298-SD-1

Submitted on: 2/26/2018 9:44:36 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kevin Lei	Individual	Support	No

Comments:

My name is Kevin Lei and I am a student pharmacist. I support this bill WITH amendments specifically the addition of "Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461. "Preceptor" means ... a pharmacist licensed pursuant to chapter 461.

Thank you for allowing me to testify on SB 2298

SB-2298-SD-1

Submitted on: 2/27/2018 12:17:05 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Wailua Brandman	Individual	Support	No

Comments:

I am a Psychiatric Mental Health Clinical Nurse Specialist and Nurse Practitioner in private practice. We have no graduate programs in Hawaii to prepare APRNs in psychiatry and mental health. All the students I precept are residents of Hawaii who have to acquire their advanced degrees in this specialty from programs at accredited schools on the mainland. I have precepted students from Frontier University, Rush University, University of Arizona, and have students waiting for upcoming semesters from Johns Hopkins University and St. Louis University, all of whom are Hawaii residents and plan to practice in Hawaii, on Oahu, Maui and Hawaii Island. My graduate degree is from Yale University and my post-masters certificate is from California State University Long Beach. We desperately need PMH practitioners in Hawaii. It seems discriminatory to exclude those of us who are contributing to the PMH workforce in Hawaii when we precept students from mainland universities. Though their schools do not contribute to the tax revenue in our state, their students will greatly contribute to future tax revenues when they enter practice in our state. It appears to be a win/win situation to offer tax deductions to practitioners who precept these students who will contribute greater tax revenues over the course of their practice careers than the perceived loss of revenues the state will incur by offering the tax deductions to their preceptors.

Please amend this bill to include those of us who precept students from out of state universities..

Mahalo for the opportunity to testify, and for your enduring support of APRNs and improved access to healthcare for our citizens.

Wailua Brandman APRN FAANP

Ke`ena Mauiola Nele Paia, LLC

SB-2298-SD-1

Submitted on: 2/27/2018 6:00:12 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Shelley Seideman	Individual	Support	No

Comments:

My name is Shelley Seideman and I am a pharmacist/preceptor. I support this bill WITH amendments specifically with the addition of

“Pharmacy student” means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461. “Preceptor “ means a pharmacist licensed pursuant to chapter 461.

Thank you for allowing me to testify on SB2298 SD1

SB-2298-SD-1

Submitted on: 2/27/2018 7:57:58 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Aaron Chun	Individual	Support	No

Comments:

My name is Aaron Chun and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of

""Pharmacy student" means an individual participating in an academic program that is nationally caccredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/27/2018 7:07:11 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Jenni Ueno	Individual	Support	No

Comments:

My name is Jenni Ueno and I am a recently graduated pharmacist and new preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/26/2018 9:56:39 PM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kathleen Yokouchi	Individual	Support	No

Comments:

SB-2298-SD-1

Submitted on: 2/27/2018 9:01:04 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Kerri Okamura	Individual	Support	No

Comments:

My name is Kerri Okamura. I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB-2298-SD-1

Submitted on: 2/27/2018 7:09:36 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Wesley Sumida	Individual	Support	No

Comments:

My name is Wesley Sumida and I am a pharmacist. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1

SB-2298-SD-1

Submitted on: 2/27/2018 4:38:13 AM

Testimony for WAM on 2/28/2018 11:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Diane Cluxton	Individual	Support	No

Comments:

My name is Diane Cluxton and I am a pharmacist/ preceptor. I support this bill WITH amendments specifically the addition of "

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461,...

Thank you for allowing me to testify on SB 2298 SD 1.

SB 2298 SD1 Testimony for WAM
Date: February 26, 2018

My name is Jessica Regpala and I am a student pharmacist. I support this bill WITH amendments specifically the addition of pharmacists as eligible recipients of the tax credit.

Thank you for your time,

Jessica Regpala

Testimony Presented Before
Committee on Ways and Means
Wednesday, February 28, 2018 at 11:00 am
Conf. Room 211

By

Alan Trinh

SB 2298 SD1 - RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS.

TO THE HONORABLE:

Senator Donovan M. Dela Cruz, (Chair),
Senator Gilbert S.C. Keith-Agaran, (Vice Chair), and members of the Ways and
Means Committee

My name is Alan Trinh and I am a student pharmacist. I support this bill WITH
amendments specifically the addition of:

"Pharmacy student" means an individual participating in an academic program that is nationally accredited for the training of individuals to become registered pharmacists pursuant to chapter 461.

"Preceptor" means ... a pharmacist licensed pursuant to chapter 461.

Thank you for allowing me to testify on SB 2298 SD 1