



Written Testimony Presented Before the
Senate Committee on Ways and Means

February 28, 2018 11:00 AM

by

Dr. Linda Beechinor, APRN, FNP-BC

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 for SB2298, SD1, Relating to Healthcare Preceptor Tax Credits.

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

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

I respectfully request that SB 2298 pass out of this committee. Thank you for your continued support of the healthcare provider education in our community.

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

From: Joan Maeshiro, Advanced Practice Registered Nurse, The Queen's Medical Center

Date: February 27, 2018

Hrg: Senate Committee on Ways and Means Decision Making; Wednesday, February 28, 2018
at 11:00 A.M. in Room 211

Re: **Support for SB 2298, SD1, Relating to Healthcare Preceptor Tax Credits**

My name is Joan Maeshiro and I am an Advanced Practice Registered Nurse (APRN) at The Queen's Medical Center. I am in **support** of SB 2298, SD1, Relating to Healthcare Preceptor Tax Credits. This bill 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 you know, there is a shortage of primary, community-based and acute care providers in the state of Hawaii that is anticipated to worsen. It is important to support our up-and-coming advance practice nurse providers pursuing advance degrees at University of Hawaii in Manoa and Hawaii Pacific University. These students are preparing to fill these collaborative roles in our community and will need quality clinical education opportunities to complete their training.

I have been working closely with the School of Nursing and Dental Hygiene at Manoa, Hawaii Pacific University and the Hawaii State Center for Nursing representing The Queen's Medical Center. Every semester, there are about 20 - 30 students that look for preceptors in either primary or acute care settings. We have been able to match about 15 students per semester.

Although payments from Medicare exist to support the graduate training in medical education, graduate education for nursing is supported only through student tuition, scholarships and grants. One successful avenue to incentivize providers to participate as preceptors is a tax credit for practitioners willing to volunteer their time and provide their expertise as mentors. Maryland¹ and Georgia already have similar tax incentive programs. I feel that having a tax credit would be a strong benefit that would help make graduate clinical precepting more inviting and rewarding to future preceptors.

Thank you for your time and attention to this important matter.

¹ <http://www.mdruralhealth.org/2017/01/05/income-tax-credit-for-preceptors/>



HAWAII GOVERNMENT EMPLOYEES ASSOCIATION
AFSCME Local 152, AFL-CIO

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LATE

The Twenty-Ninth Legislature, State of Hawaii
The Senate
Committee on Ways and Means

Testimony by
Hawaii Government Employees Association

February 28, 2018

S.B. 2298, SD1 – RELATING TO HEALTHCARE PRECEPTOR TAX CREDITS

The Hawaii Government Employees Association, AFSCME Local 152, AFL-CIO supports the intent of S.B. 2298, SD1 which would allow healthcare professionals to receive tax credits for acting as preceptors in a volunteer-based training program for eligible students to obtain a professional degree or certificate in healthcare.

The Hawaii Government Employees Association recognizes that the current shortage of healthcare providers and access to healthcare is a prevalent issue. There must be a balance between healthcare workforce supply and demand in order to ensure that there is an adequate workforce of qualified healthcare providers for the people of Hawai'i. Establishing tax exemptions for preceptor programs would encourage preceptors to participate in the training and instruction of students and residents seeking careers as healthcare providers in Hawaii.

Thank you for the opportunity to testify in support of S.B. 2298, SD1.

Respectfully submitted,

Randy Perreira
Executive Director