

STAND. COM. REP. NO.

149

Honolulu, Hawaii

FEB 11 2021

RE: S.B. No. 976  
S.D. 1

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-First State Legislature  
Regular Session of 2021  
State of Hawaii

Sir:

Your Committee on Health, to which was referred S.B. No. 976  
entitled:

"A BILL FOR AN ACT RELATING TO HEALTH,"

begs leave to report as follows:

The purpose and intent of this measure is to amend the  
definition of "preceptor" and "volunteer-based supervised clinical  
training rotation" to improve accessibility for providers to  
receive income tax credits for acting as preceptors, who offer  
professional instruction, training, and supervision to future  
healthcare providers.

Your Committee received testimony in support of this measure  
from the Department of Health, Department of Taxation, University  
of Hawai'i System, Hawai'i - American Nurses Association, Hawai'i  
State Center for Nursing, University of Hawai'i at Hilo - Daniel K.  
Inouye College of Pharmacy, Hawai'i Primary Care Association, The  
Queen's Health Systems, Hawai'i Association of Professional Nurses,  
and ten individuals.

Your Committee finds that clarifying the effective date to  
apply to all of 2021 would help an eligible preceptor to qualify  
for the tax credit for volunteer work performed from the beginning  
of 2021. As such, your Committee has amended this measure by:



- (1) Amending the effective date to July 1, 2050, to encourage further discussion; and
- (2) Further amending the effective date to clarify that the tax credit shall apply to taxable years beginning after December 31, 2020.

As affirmed by the record of votes of the members of your Committee on Health that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 976, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 976, S.D. 1, and be referred to your Committees on Ways and Means and Commerce and Consumer Protection.

Respectfully submitted on  
behalf of the members of the  
Committee on Health,



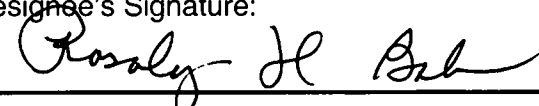
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JARRETT KEOHOKALOLE, Chair



The Senate  
Thirty-First Legislature  
State of Hawai'i

**Record of Votes  
Committee on Health  
HTH**

Bill / Resolution No.:*	Committee Referral:	Date:
SB 976	HTH, CPN	2-1-2021
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____		
The Recommendation is:		
<input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313		
Members	Aye	Aye (WR)
Nay	Excused	
KEOHOKALOLE, Jarrett (C)	✓	
BAKER, Rosalyn (VC)	✓	
MORIWAKI, Sharon Y.	✓	
SAN BUENAVENTURA, Joy A.	✓	
FEVELLA, Kurt	✓	
<b>TOTAL</b>	5	-
-	-	-
Recommendation:		
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted		
Chair's or Designee's Signature:		
		
Distribution:		
Original	Yellow	Pink
File with Committee Report	Clerk's Office	Drafting Agency
		Goldenrod
		Committee File Copy

\*Only one measure per Record of Votes