

**STATE OF HAWAII**  
**DEPARTMENT OF HEALTH**  
P. O. Box 3378  
Honolulu, HI 96801-3378  
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**Testimony in SUPPORT of SB976 SD1  
RELATING TO HEALTH**

**WRITTEN  
TESTIMONY  
ONLY**

SENATOR DONOVAN DELA CRUZ, CHAIR  
SENATE COMMITTEE ON WAYS AND MEANS

SENATOR ROSALYN H. BAKER, CHAIR  
SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION

Hearing Date: March 4, 2021

Room Number: N/A

1 **Department Testimony:** The Department of Health (DOH) supports the amendments as  
2 drafted. DOH has partnered with the University of Hawaii, Hawaii State Center for Nursing and  
3 John A. Burns School of Medicine to operate the preceptor tax credit program, and the anecdotal  
4 feedback from the provider community has been overwhelmingly positive. The department  
5 defers to the Hawaii State Center for Nursing for more quantitative data on program performance  
6 and efficacy.

7 Thank you for the opportunity to testify.

8 **Offered Amendments:** N/A.

9

DAVID Y. IGE  
GOVERNOR

JOSH GREEN M.D.  
LT. GOVERNOR



ISAAC W. CHOY  
DIRECTOR OF TAXATION

STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
P.O. BOX 259  
HONOLULU, HAWAII 96809  
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To: The Honorable Donovan M. Dela Cruz, Chair;  
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair;  
and Members of the Senate Committee on Ways and Means

The Honorable Rosalyn H. Baker, Chair;  
The Honorable Stanley Chang, Vice Chair;  
and Members of the Senate Committee on Commerce and Consumer Protection

From: Isaac W. Choy, Director  
Department of Taxation

Date: March 4, 2021  
Time: 9:35 A.M.  
Place: Via Video Conference, State Capitol

**Re: S.B. 976, S.D. 1, Relating to Health**

The Department of Taxation (Department) supports S.B. 976, S.D. 1, and offers the following comments for your consideration.

S.B. 976, S.D. 1, makes several amendments to the Healthcare Preceptor Tax Credit by amending section 235-110.25(g), Hawaii Revised Statutes. This measure expands the definition of "preceptor" to include more medical professionals whom the credit was initially intended to include. It is the Department's understanding that the Preceptor Credit Assurance Committee (PCAC) believes many otherwise qualified medical professionals would have been eligible for this credit but for the narrow definition of the term "preceptor." S.B. 976, S.D. 1 has a defective effective date of July 1, 2050 and otherwise applies to taxable years beginning after December 31, 2020.

Thank you for the opportunity to testify in support of this measure.



Thursday, March 4, 2021 at 9:35 AM  
Via Video Conference

**Senate Committee on Ways and Means**

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

**Senate Committee on Commerce and Consumer Protection**

To: Senator Rosalyn Baker, Chair  
Senator Stanley Chang, Vice Chair

From: Michael Robinson  
Vice President, Government Relations & Community Affairs

**Re: Testimony in Support of SB 976, SD1  
Relating to Health**

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My name is Michael Robinson, and I am the Vice President of Government Relations & Community Affairs at Hawai'i Pacific Health. Hawai'i Pacific Health is a not-for-profit health care system comprised of its four medical centers – Kapi'olani, Pali Momi, Straub and Wilcox and over 70 locations statewide with a mission of creating a healthier Hawai'i.

**HPH writes in support of SB 976, SD1** which amends the definition of “preceptor” and “volunteer-based supervised clinical training rotation” to improve accessibility for providers to participate in the preceptor tax credit program.

Preceptors are Advanced Practice Registered Nurses (APRN), physicians (MD), pharmacists (PH), and other healthcare professionals who volunteer their clinical time to teach and train students. The lack of sufficient numbers of healthcare professionals to act as preceptors impacts many of the University of Hawai'i's programs in nursing, medicine and pharmacy in terms of the programs' ability to train students. Passed in 2018, the preceptor tax credit has helped to increase the pool of health profession training programs and alleviate the crisis of the preceptor shortage. The preceptor tax credit offers state income tax credits for APRN, MD, DO, and PH providers who volunteer as preceptors.

While the tax credit provides an incentive to the preceptors, the current statutory definitions have limited the number of preceptors who are eligible for the credit. Physicians who maintain a primary care practice in the state provide a valuable service, however, physicians in other fields of practice also are vital to providing training in primary care. Expanding the definition of “preceptor” to include other fields of practice would

expand the pool of available preceptors to train new healthcare providers. Additionally, clarifying the definition of the form of compensation allowable enables more healthcare providers to act as preceptors.

Thank you for the opportunity to testify.



## THE QUEEN'S HEALTH SYSTEMS

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

The Honorable Rosalyn H. Baker, Chair  
The Honorable Stanley Chang, Vice Chair  
Members, Senate Committee on Commerce and Consumer Protection

From: Colette Masunaga, Director, Government Relations & External Affairs, The Queen's Health Systems

Date: March 4, 2021

Re: Support for SB976, SD1 – Relating to Health

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The Queen's Health Systems (Queen's) is a nonprofit corporation that provides expanded health care capabilities to the people of Hawai'i and the Pacific Basin. Since the founding of the first Queen's hospital in 1859 by Queen Emma and King Kamehameha IV, it has been our mission to provide quality health care services in perpetuity for Native Hawaiians and all of the people of Hawai'i. Over the years, the organization has grown to four hospitals, and more than 1,500 affiliated physicians and providers statewide. As the preeminent health care system in Hawai'i, Queen's strives to provide superior patient care that is constantly advancing through education and research.

Queen's supports SB976, SD1, which amends 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 and includes the Director of Health on the Preceptor Credit Assurance Committee.

Queen's supported the creation of the preceptor tax credit in 2018 as one of several methods to address the shortage of primary, community-based and acute care providers in the state of Hawaii. 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. Queen's alone has approximately 111 residents and fellows in our residency program supported by preceptors. We support the amended definition of "preceptor" to include specialists which will further expand the diversity of preceptors in our residency and fellowship programs.

Queen's appreciates the opportunity to testify in support of SB976, SD1.

*The mission of The Queen's Health Systems is to fulfill the intent of Queen Emma and King Kamehameha IV to provide in perpetuity quality health care services to improve the well-being of Native Hawaiians and all of the people of Hawai'i.*



**Written Testimony Presented Before the  
COMMITTEE ON WAYS AND MEANS and  
COMMITTEE ON COMMERCE AND CONSUMER PROTECTION  
Thursday, March 4, 2021 at 9:35 a.m.**

**by  
Laura Reichhardt, APRN, AGPCNP-BC  
Director, Hawai'i State Center for Nursing  
University of Hawai'i at Mānoa**

**TESTIMONY IN STRONG SUPPORT on SB 976, SD1**

Chairs Dela Cruz and Baker, Vice Chairs Keith-Agaran and Chang, members of the Committee for Ways and Means, and members of the Committee on Commerce and Consumer Protection, thank you for the opportunity to testify in **strong support of this measure**. This measure, SB 976, SD1, will: clarify the definition of “preceptor” to allow for a broader group of specialty providers who engage in teaching future primary care providers; clarify the definition of “volunteer-based supervised clinical training rotation” related to time spent teaching students and what constitutes compensation for precepting; and amend the Preceptor Credit Assurance Committee to improve administration and roles. By way of this measure, the Hawai'i State Center for Nursing does not ask for new or expanded appropriations for this tax credit program.

In 2018, the Hawai'i Legislature, in their great wisdom, enacted Act 43, which authorized and funded \$1.5 million in tax credits, annually for five years, for advanced practice registered nurse, physician, and pharmacist professionals who train in-state students in their respective practice areas. This program was intended to help alleviate the bottleneck within health education programs due to a shortage of clinical education sites and preceptors. Though the tax credits were secured for five years, fewer advanced practices registered nurses, physicians, and pharmacists are eligible for the tax credit than the number of professionals who are actually precepting our local students.

In 2019, this program allocated 371 tax credits (\$371K) to 181 preceptors, and in 2020, 368 tax credits (\$368K) to 185 preceptors despite nearly double the amount of rotations being recorded into the tax credit record system. After many conversations with providers and academic program members of the Preceptor Credit Assurance Committee as well as analysis of the clinical rotations recorded in the Preceptor Tax Credit Database, it is clear a much larger population of preceptors and clinical rotations support the development of primary care providers but were ineligible for the current preceptor tax credit. In fact, in a calculation of actual versus maximum potential tax credits by year, the Program awarded less than half of the maximum potential tax credits for each of the program years to date and 28% of the preceptors who registered for the tax credit program are ineligible due to their specialty practice despite engaging in precepting activities. The main barriers identified were: 1) uncertainty about the definition of “uncompensated” relating to precepting; and 2) specializations considered as supportive roles to primary care but not primary care itself.

The Hawai'i State Center for Nursing respectfully asks the Committee on Ways and Means and Committee on Commerce and Consumer Protection to pass SB 976, SD1 through your committees. The Center thanks your committees for your commitment to the people of Hawai'i, and ensuring access to high-quality health care by supporting local healthcare education and training initiatives.

*The mission of the Hawai'i State Center for Nursing is that through collaborative partnerships, the Center provides accurate nursing workforce data for planning, disseminates nursing knowledge to support excellence in practice and leadership development; promotes a diverse workforce and advocates for sound health policy to serve the changing health care needs of the people of Hawai'i.*

**SB-976-SD-1**

Submitted on: 3/2/2021 6:00:24 PM

Testimony for WAM on 3/4/2021 9:35:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Lisa Rantz	Testifying for Hawaii State Rural Health Association	Support	No

Comments:

The Hawaii State Rural Health Association strongly supports SB976 SD1, which amends 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.





# UNIVERSITY OF HAWAII SYSTEM

## Legislative Testimony

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Testimony Presented Before the  
Senate Committee on Ways and Means  
and  
Senate Committee on Commerce and Consumer Protection  
Thursday, March 4, 2021 at 9:35 a.m.  
by  
Mary G. Boland, DrPH, RN, FAAN  
Dean and Professor  
School of Nursing and Dental Hygiene  
University of Hawai'i at Mānoa

### SB 976 SD1 – RELATING TO HEALTH

Chairs Dela Cruz and Baker, Vice Chairs Keith-Agaran and Chang, and members of the Senate Committees on Ways and Means, and Commerce and Consumer Protection:

This testimony is on behalf of UH System including UH Mānoa School of Nursing and Dental Hygiene (SONDH), John A. Burns School of Medicine (JABSOM), and the UH Hilo Daniel K. Inouye College of Pharmacy and School of Nursing.

Thank you for the opportunity to testify in strong support of this measure. This measure, SB 976 SD1, amends 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. By way of this measure, UH does not ask for new or expanded appropriations to the tax credit program.

In 2017, UH Mānoa SONDH identified a preceptor shortage. Preceptors are volunteer Advanced Practice Registered Nurses (APRN), physicians (MD), pharmacists (PH), and other healthcare professionals who volunteer their clinical time to teach our students. In speaking to fellow health professional programs, it became evident that the preceptor shortage was not ours alone, but a shared crisis among many the UH programs in nursing, medicine and pharmacy. In 2018, the Legislature passed Act 43 with the goal to help our state health profession training programs alleviate this crisis by offering state income tax credits for APRN, MD, DO, and PH providers who volunteer as preceptors.

In spite of the appreciation of the preceptor tax credit program, primary care and specialty providers voiced concerns related to compensation and specialty practice language in the bill. This has resulted in fewer providers accessing this tax credit, even though the allocation and credit cap was secured for them in 2018.

Preceptors, or employed clinical providers who teach students during their workday, with no change to their workload, and no additional compensation for teaching, worry

that their existing clinical salary equates compensation under the preceptor tax credit provision. Some preceptors also use their clinical practice earnings to fund a part-time appointment with UH JABSOM and have been excluded from the preceptor tax credit. Similarly, because over 90% of APRNs are employed, this worry affected our existing preceptors and potential new preceptors alike. Second, as all of our programs lead to primary care certifications and prepare future primary care practitioners, the educational programs require students to complete specialty rotations to deepen their ability to address common primary care conditions. These specialties include but are not limited to cardiology, endocrinology, pulmonology, and mental and behavioral health. These specialty rotations help the future provider learn when referral to specialists is necessary for a patient and to whom they can refer.

JABSOM as well as other healthcare professions rely on volunteer preceptors who provide training and supervision to our students and residents. These preceptors play a vital role in educating the next generation of physicians, APRNs, pharmacists and other healthcare professions. The amendments to Act 43, SLH 2018, contained in SB 976 SD1 would expand the field of preceptors so that we may grow our training programs for primary care providers.

The education training path for a pharmacist differs from nursing and medicine as well as the way clinical pharmacists' practice. Pharmacy student training curriculum stresses foundation building in the first three years of a four-year curriculum. The final fourth year includes both advanced primary care and specialty care type of pharmacy rotations. This training is based upon the profession's pharmacist role that combine both primary care (general medication management) and specialty disease management regardless of whether the practice setting is in the hospital or acute care setting, outpatient clinic or retail/specialty community pharmacy.

A pharmacist may receive a referral for a specific area of care (diabetes, blood pressure, asthma) however, in order to address the patient's specific need, review of the entire medication profile from a generalist standpoint must occur first. For example, a diabetes certified pharmacist receives a referral to initiate and maintain a diabetes medication(s) and monitor the disease. In order to manage the diabetes itself, the pharmacist must address the entire medication profile and all of the patient's disease states, especially chronic diseases that include major organ systems such as heart, kidney, liver and other major areas. Ongoing management of all medications and diseases is performed on a routine basis with the patient being part of the pharmacist's panel for ongoing management. This pharmacist becomes the 'primary' health care professional in regards to medication related diseases.

The UH thanks your committees for hearing this measure and humbly asks you to pass this measure through your committees. Thank you for your longstanding support for state healthcare workforce development, healthcare education, nursing, medicine, pharmacy and improving access to care for the people in our state.



**Testimony to the Senate Joint Committee on Ways and Means, and Commerce and  
Consumer Protection  
Thursday, March 4, 2021; 9:35 a.m.  
State Capitol, Conference Room 211  
Via Videoconference**

**RE: SENATE BILL NO. 0976, SENATE DRAFT 1, RELATING TO HEALTH.**

Chair Dela Cruz, Chair Baker, and Members of the Joint 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** Senate Bill No. 0976, Senate Draft 1, RELATING TO HEALTH.

The bill, as received by your Committee, would improve the accessibility of providers in receiving income tax credits in their capacity as "preceptors", and add the Director of Health as a member of the Preceptor Credit Assurance Committee.

This bill would take effect on July 1, 2050, to facilitate further discussion.

By way of background, the HPCA represents Hawaii Federally-Qualified Health Centers (FQHCs). FQHCs provide desperately needed medical services at the frontlines in rural and underserved 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 healthcare.

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.

**Testimony on Senate Bill No. 0976, Senate Draft 1**  
**Thursday, March 4, 2021; 9:35 a.m.**  
**Page 2**

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.

We urge your favorable consideration of this bill.

Thank you for the opportunity to testify. Should you have any questions, please do not hesitate to contact Public Affairs and Policy Director Erik K. Abe at 536-8442, or [eabe@hawaiiipca.net](mailto:eabe@hawaiiipca.net).

## Hawai'i Association of Professional Nurses (HAPN)



To: The Honorable Representative Rosalyn Baker, Chair of the Senate Committee on Commerce and Consumer Protection; The Honorable Representative Donovan Dela Cruz, Chair of the Senate Committee on Ways and Means

From: Hawaii Association of Professional Nurses (HAPN)  
Subject: SB976 SD1 – Relating to Health

Hearing: March 4<sup>th</sup>, 2021, 9:35a.m.

Aloha Senator Baker, Chair; Senator Chang, Vice Chair; Senator Dela Cruz, Chair; Senator Keith-Agaran, Vice Chair, and Committee Members

Thank you for the opportunity to submit testimony regarding SB976 SD1. HAPN is in **strong support** of broadening the array of specialists who contribute to the education and development of Hawaii's future healthcare providers through clarifying the definition of "volunteer-based supervised clinical training rotation".

This measure is supported by a wide coalition of community, academic entities, and students and HAPN joins in the support for this bill. Our interest is to ensure that all APRNs who volunteer in the education and training of APRN students experience the same benefits as a result of precepting students and mentoring them while they continue their education. One student member of HAPN notes that she is in the process of obtaining her FNP certification and finding a preceptor has been difficult. Including providers who participate in the teaching and clinical experience of a student from a program located in Hawaii will increase the number of preceptors to aide in their development.

HAPN's mission, to be the voice of APRNs in Hawaii, has been the guiding force that propelled us to spearhead the advancement of patients access to healthcare as well as supporting the recognition of the scope of practice for APRNs in Hawaii which led us to full practice authority. We have worked to improve the physical and mental health of our communities. APRNs have played an important role in the healthcare of our communities and have a vast base of knowledge and experience that we can share with tomorrow's new professionals. While precepting students is important, it is also something that takes time. Sharing with these preceptors these benefits could ensure that more preceptors are available to help train our students. This will in turn improve access to care for all patients as we have competent providers in our communities.

Thank you for the opportunity to share the perspective of HAPN with your committee. Thank you for your enduring support of the nursing profession in the Aloha State.

Respectfully,

Dr. Jeremy Creekmore, APRN  
HAPN President

Dr. Bradley Kuo, APRN  
HAPN Legislative Committee, Chair  
HAPN Past President

**SB-976-SD-1**

Submitted on: 3/3/2021 8:06:34 AM

Testimony for WAM on 3/4/2021 9:35:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Lisa Rantz	Testifying for Hilo Medical Center Foundation	Support	No

Comments:

Aloha, and thank you to the committee for hearing this bill.

The Preceptor Tax credit is one of the critical puzzle pieces to ensuring a robust healthcare workforce. Hawaii is facing severe health workforce shortages as our physician population is the second oldest in the nation. We documented the loss of 33 physicians (retired, passed away [one on the job while providing patient care], or moved off-island (Hawaii Island) in the first 6 months of 2020. Supporting our workforce training programs by offering a tax credit to providers is essential to the health and wellness of the state of Hawaii.

Thank you for your service and commitment to making Hawaii a GREAT place to live, work and raise a family.

**SB-976-SD-1**

Submitted on: 3/3/2021 12:27:04 PM

Testimony for WAM on 3/4/2021 9:35:00 AM

**LATE**

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Sharon Offley	Testifying for Hua Moon Women's Health LLC	Support	No

Comments:

This bill is valuable, timely, pertinent and important. Hawaii has a shortage of primary care providers that is anticipated to worsen and Small rural communities like the one my practice (Hua Moon Women's Health) serves are disproportionately impacted. This bill would help alleviate that.

If ever there was a bill that is not controversial this is the bill. It benefits Hawaii's community ,students in the healthcare field and healthcare providers willing and able to service preceptors! I precept students because I strongly believe that mentoring future providers is the morally RIGHT thing to do. But it literally adds hours to a typical day. Students are novice practitioners that need guidance and feedback , everything therefore takes longer. A preceptor tax credit would help offset that. This bill encourages practices to open their doors to todays students (who are our future healthcare providers)

Kelley Withy, MD, PhD  
kelleywithy@gmail.com

Testimony Presented Before  
The Committee on Health  
Hearing Date: Thursday 3/4/2021

SB 976 - Relating to Health

Chairs Dela Cruz and Baker, Vice Chairs Keith-Agaran and Chang, and Members of the committees:

I am writing to offer my strongest support for SB97. In 2018, the Legislature passed Act 43, SLH, which established preceptor tax credits for advanced practice registered nurses (APRNS), physicians (Medical Doctors, MD, and Doctors of Osteopathy, DOS) and registered pharmacists (PH) who provide clinical teaching opportunities for in-state APRN, MD, DOS, and PH students. Annually for five years, 1,500 tax credits valued at \$1,000 each may be distributed, with a maximum of five credits per individual. The preceptor may not be employed or compensated specifically to teach, must be licensed in Hawai'i, engage a primary care practice, and teach students of local education or training programs. To verify provider eligibility, the Preceptor Credit Assurance Committee created an attestation form that, upon completing it, registers the preceptor for the tax credit program. To track precepted clinical teaching, the Preceptor Credit Assurance Committee academic and fellowship partners enter confirmed preceptor hours into the Preceptor Tax Credit database. Tax credits are allocated annually, in January of the following year, for individuals who are registered, have met the tax credit criteria, and have met minimum thresholds for tax credits for up to five credits. In 2019 and 2020, 371 and 368 tax credits were distributed to 181 and 185 providers, respectively (Table 1).

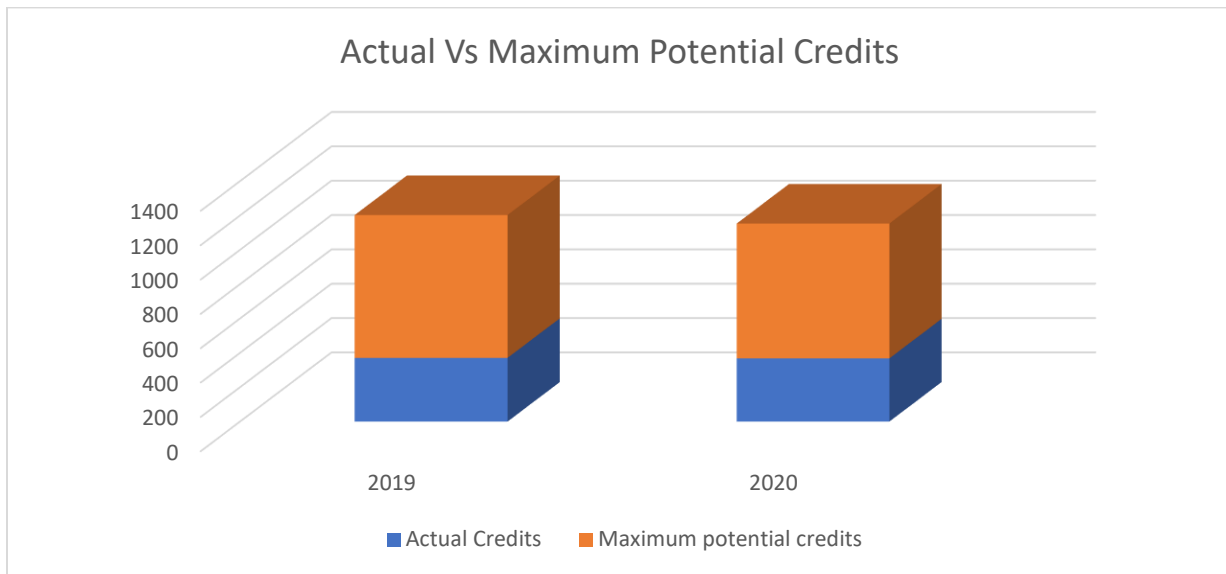
Table 1 Tax Credits by Provider Type with cost and percent allocation breakdown

License Type	Eligible Rotations	Total Credit	% of total
<b>APRN</b>			
2019	61	\$61,000	16%
2020	61	\$61,000	17%
<b>DOS</b>			
2019	13	\$13,000	4%
2020	15	\$15,000	4%
<b>MD</b>			
2019	277	\$277,000	75%
2020	261	\$261,000	71%
<b>PH</b>			
2019	20	\$20,000	5%
2020	31	\$31,000	8%



In a calculation of actual versus maximum potential tax credits by year, each year the Program awarded less than half of the maximum potential tax credits (Table 2). Limitations include registration status of the provider, not teaching enough hours to meet the threshold of 80 hours per tax credit, receiving compensation from their employer and practicing in a specialty other than primary care.

Table 2 Actual vs. Maximum Potential Tax Credits



In 2020, to address registration status and providers not teaching adequate hours to meet the preceptor tax credit thresholds, the Preceptor Credit Assurance Committee increased training to the academic partners which increased communication to the preceptors about this program and their status. Despite the huge setbacks on healthcare education experienced due to COVID-19 resulting in nearly nine months of reduced or cancelled clinical learning opportunities, relatively similar rates of tax credits were provided in 2020 as compared to the inaugural year. This shows promise that the awareness activities had a positive impact.

Remaining barriers are the limitation of only including primary care providers as eligible providers for this tax credit and uncertainty as to what “compensation” means. Though many specialties train future primary care providers, they currently do not qualify for the tax credit. In 2019 and 2020 combined, 72% of the rotations recorded in the preceptor tax credit database were identified to be provided by a “primary care provider”. An additional 28% of the preceptors were identified by specialty providers (Table 3). Further, common questions to the Program’s administrative team include if an employed provider who has no change in their practice expectations, patient visits, or other employment duties is considered “compensated to teach”.

The measures HB 306 and SB 976 aim to address these remaining barriers. The first change is to allow the Preceptor Credit Assurance Committee to identify specialties that train future primary

care providers and make these specialty providers also eligible for the program. The second change is to clarify the compensation language to improve understanding and confidence of the preceptors of their eligibility for this program.

Thank you for your support for this important bill and for all your hard work!

**SB-976-SD-1**

Submitted on: 3/3/2021 10:23:46 AM

Testimony for WAM on 3/4/2021 9:35:00 AM

**LATE**

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Patricia Bilyk	Individual	Support	No

Comments:

I strongly support SB976 SD1 Preceptor Tax Credit

Patricia L Bilyk, RN, MPH, MSN

**SB-976-SD-1**

Submitted on: 3/3/2021 11:04:07 AM

Testimony for WAM on 3/4/2021 9:35:00 AM

**LATE**

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kathleen Yokouchi	Individual	Support	No

Comments:

In support.

**LATE**

**SB-976-SD-1**

Submitted on: 3/3/2021 8:56:50 PM  
Testimony for WAM on 3/4/2021 9:35:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Colleen Bass	Individual	Support	No

Comments:

As a nurse practitioner in my community that precepts nursing students, I feel there is a necessity to support the next generation of health care providers. This bill would help support the work we do, that currently is voluntary.

In strong support of bill SB976.

Colleen Baas, CNM, WHNP on Kauai

**SB-976-SD-1**

Submitted on: 3/4/2021 7:56:24 AM

Testimony for WAM on 3/4/2021 9:35:00 AM

**LATE**

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Roxanne	Individual	Support	No

Comments:

Support