



STATE OF HAWAII
DEPARTMENT OF HEALTH
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Honolulu, HI 96801-3378
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**WRITTEN
TESTIMONY
ONLY**

**Testimony in SUPPORT of SB976
RELATING TO HEALTH**

SENATOR JARRETT KEOHOKALOOLE, CHAIR
SENATE COMMITTEE ON HEALTH

Hearing Date: February 1, 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



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

ISAAC W. CHOY
DIRECTOR OF TAXATION

To: The Honorable Jarrett Keohokalole Chair
and Members of the Senate Committee on Health

From: Isaac W. Choy, Director
Department of Taxation

Date: February 1, 2021
Time: 1:00 P.M.
Place: Via Video Conference, State Capitol

Re: S.B. 976, Relating to Health

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

S.B. 976 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 is effective upon its approval.

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



UNIVERSITY OF HAWAII SYSTEM

Legislative Testimony

Testimony Presented Before the
Senate Committee on Health
Monday, February 1, 2021 at 1:00 p.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 – RELATING TO HEALTH

Chair Keohokalole, Vice Chair Baker and members of the Senate Committee on Health:

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, 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 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 committee for hearing this measure and humbly asks you to pass this measure through your committee. 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.

**Written Testimony Presented Before the
Senate Committee on Health**

**Hearing: February 1, 2021, 1:00 PM
Via Videoconference**

By Hawai‘i – American Nurses Association (Hawaii-ANA)



SB976 - RELATING TO HEALTH

Chair Jarrett Keohokalole, Vice Chair Rosalyn H. Baker, and members of the Senate Committee on Health, thank you for this opportunity to provide testimony **in strong support for SB976**. This measure, SB976 proposes to clarify the definition of preceptor to allow for a broader array of specialties that help develop a future primary care provider, to clarify the definition of “volunteer-based supervised clinical training rotation” to facilitate broader implementation of the tax credit within the population of eligible preceptors, as well as revising the membership of the preceptor credit assurance committee to include the Director of Health.

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 the same practice areas. This program was intended to help alleviate the bottleneck within health education programs related to a shortage of clinical education sites and preceptors. To support the area of greatest need in health care, this tax credit was restricted to primary care providers only.

In 2019, this program was launched. As of the end of 2019, 375 individuals have registered for the program and 66,298 hours were recorded over 1,029 unique clinical training rotations. Despite 375 unique rotations being entered into the system, only 197 preceptors were awarded a total of 367 tax credits. This is far below the estimated 1,200 tax credits estimated for 2019. There is a much larger population of preceptors and clinical rotations that support the development of a primary care provider but were not eligible for the preceptor tax credit. The main barriers identified were 1) uncertainty about what uncompensated for precepting means and 2) specializing in supportive role to primary care, not primary care itself.

Hawai‘i-ANA respectfully requests that SB976 be passed through this committee. Thank you for your continued support for measures that address the need for recruiting and retaining primary healthcare providers in Hawai‘i.

Contact information for Hawai‘i – American Nurses Association

President: Katie Kemp, BAN, RN-BC
Executive Director Dr. Linda Beechinor, APRN-Rx, FNP-BC

president@hawaii-ana.org
executivedirector@hawaii-ana.org

phone (808) 779-3001
500 Lunalilo Home Road, #27-E
Honolulu Hawai‘i USA 96825



**Written Testimony Presented Before the
Senate Committee on Health**

Monday, February 1, 2021 at 1:00 p.m.

By

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

TESTIMONY IN STRONG SUPPORT on SB 976

Chair Keohokalole, Vice Chair Baker, and members of the Senate Committee on Health, thank you for the opportunity to testify in **strong support of this measure**. 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.

This measure, SB 976, proposes to: clarify the definition of “preceptor” to allow for a broader array of specialty providers who engage in teaching future primary care providers; to clarify the definition of “volunteer-based supervised clinical training rotation” related to time spent teaching students and what constitutes compensation for precepting; and amends the Preceptor Credit Assurance Committee to improve administration and roles.

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 practice 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 reported into the tax credit record system. After many conversations with providers and the academic program members of the Preceptor Credit Assurance Committee, 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. 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 Health to pass SB 976 through your committee. The Center thanks your committee for its commitment to the people of Hawai'i, and ensuring access to high-quality healthcare 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

Submitted on: 1/30/2021 10:30:18 AM

Testimony for HTH on 2/1/2021 1:00:00 PM

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

Comments:

Aloha,

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.

Mahalo,

Nicholas Tsoi



**Testimony to the Senate Committee on Health
Monday, February 1, 2021; 1:00 p.m.
Via Videoconference**

RE: SENATE BILL NO. 0976, RELATING TO HEALTH.

Chair Keohokalole, Vice Chair Baker, 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** Senate Bill No. 0976, 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 adding the Director of Health as a member of the Preceptor Credit Assurance Committee.

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.

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.

Testimony on Senate Bill No. 0976
Monday, February 1, 2021; 1:00 p.m.
Page 2

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.



THE QUEEN'S HEALTH SYSTEMS

To: The Honorable Jarrett Keohokalole, Chair
The Honorable Rosalyn Baker, Vice Chair
Members, Senate Committee on Health

From: Rowena Buffett Timms, Executive Vice President & Chief Administrative Officer, The Queen's Health Systems

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

Date: February 1, 2021

Re: **Support for SB976 – Relating to Health**

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, 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.

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.

Hawai'i Association of Professional Nurses (HAPN)



To: The Honorable Representative Rosalyn Baker, Chair of
the Senate Committee on Health

From: Hawaii Association of Professional Nurses (HAPN)

Subject: SB976 – Relating to Health

Hearing: February 1, 2021, 1p.m.

Aloha Senator Baker, Chair; Senator Keohokalole, Vice Chair; and Committee Members

Thank you for the opportunity to submit testimony regarding SB976. 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 and academic entities and HAPN joins in the support for this bill. Our interest is to ensure that all APRNs who participate 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.

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 providing much needed care.

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

Submitted on: 1/29/2021 7:23:37 PM

Testimony for HTH on 2/1/2021 1:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Susan Lee	Individual	Support	No

Comments:

I fully support this bill to encourage preceptorship in health careers.

**Written Testimony Presented Before the
Senate Committee on Health
Monday, February 1, 2021 at 1:00 p.m.**

**By
Anne Scharnhorst, DNP, RN
UH Maui College**

TESTIMONY IN STRONG SUPPORT on SB 976

Chair Keohokalole, Vice Chair Baker, and members of the Senate Committee on Health, thank you for the opportunity to testify in **strong support of this measure.**

This measure, SB 976, proposes to: clarify the definition of “preceptor” to allow for a broader array of specialty providers who engage in teaching future primary care providers; to clarify the definition of “volunteer-based supervised clinical training rotation” related to time spent teaching students and what constitutes compensation for precepting; and amends the Preceptor Credit Assurance Committee to improve administration and roles.

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 practice 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 reported into the tax credit record system. After many conversations with providers and the academic program members of the Preceptor Credit Assurance Committee, 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. 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.

Anne Scharnhorst respectfully asks the Committee on Health to pass SB 976 through your committee. I thank your committee for its commitment to the people of Hawai‘i, and ensuring access to high-quality healthcare by supporting local healthcare education and training initiatives.

SB-976

Submitted on: 1/30/2021 2:13:29 PM

Testimony for HTH on 2/1/2021 1:00:00 PM

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

Comments:

I am in support of SB 976.

For inclusion in SB 976 Testimony submitted by UH Nursing, Medicine and Pharmacy Jan. 30, 2021 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. This can be extrapolated to any pharmacy specialty, including psychiatric pharmacy practice.

Kelley Withy, MD, PhD
kellywithy@gmail.com

Testimony Presented Before
The Committee on Health
Hearing Date: Monday, February 1, 2021

SB 276 - Relating to Health

Chair Keohokalole, Vice Chair Baker and Members of the committee:

I am writing in **strong support** of SB 276, which seeks to expand definitions for the Preceptor Tax Credit program in Hawaii. Hawaii's Preceptor Tax Credit program is in its third year. It rewards primary care providers who teach Hawaii's medical, nursing and pharmacy students. Impact to date is listed below:

Year	Preceptors	Total Tax Credits
2019	181	\$371,000
2020	185	\$368,000

I believe that expanding the definitions will create a larger pool of teaching professionals that will, in turn, allow us to increase our class sizes and create more healthcare providers. This is essential if we are to grow our health workforce. Our shortage of physicians has grown to over 1,000 when compared to a similar population on the Continental US. Therefore, we must do everything we can to expand our health workforce and I believe this is one of the methods for doing that.

Thank you for the opportunity to provide testimony and for your dedication to the people of Hawaii.

Kelley Withy, MD, PhD

For Preceptor, Faculty and Student Testimonial Support :

**For inclusion in SB 976 Testimony submitted by UH Nursing, Medicine and Pharmacy
Jan. 30, 2021**

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.

SB-976

Submitted on: 1/30/2021 9:14:28 PM

Testimony for HTH on 2/1/2021 1:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Allen Novak	Individual	Support	No

Comments:

I am a healthcare provider in Hilo, Hawaii. Although I am a healthcare professional, I have found it difficult to find skilled, professional healthcare for myself in the rural, underserved area of East Hawaii Island.

SB976 has the potential to offer some relief for the healthcare shortage in that it may encourage established professionals with a monetary incentive through precepting to continue practicing in Hawaii. It also may encourage new healthcare professionals to establish practice in Hawaii through having been precepted in Hawaii.

Allen Novak, APRN, Rx

SB-976

Submitted on: 1/31/2021 6:09:21 AM

Testimony for HTH on 2/1/2021 1:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Yvonne Geesey	Individual	Support	No

Comments:

Aloha Senators; please consider expanding the Preceptor Tax Credit to Specialists. Our primary care practice is greatly enhanced by rotations with specialists and this tax credit may increase the opportunity for specialty preceptorships.

mahalo, Yvonne Geesey

SB-976

Submitted on: 1/31/2021 10:13:09 AM

Testimony for HTH on 2/1/2021 1:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Deborah Taira	Individual	Support	No

Comments:

Dear Committee Members,

RE: Support for SB 976

to receive income tax credits for acting as preceptors

Please support SB 976 which would allow income tax credits for pharmacists acting as preceptors to Student Pharmacists and other healthcare professionals and their students.

During their fourth year, student pharmacists enter the community on rotations and receive on-site experiential training that is critical to their being able to function as independent pharmacists. Preceptors for these rotations devote considerable time and effort into training our future pharmacist workforce. Providing tax credits would expand the number of preceptors and allow student pharmacists great opportunities in their training as disease specialists as part of health care teams. This would expand access to care and quality of care statewide.

Thank you for your consideration,

Deborah A. Taira, ScD

LATE

SB-976

Submitted on: 1/31/2021 1:46:40 PM

Testimony for HTH on 2/1/2021 1:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Camlyn Masuda	Testifying for University of Hawaii at Hilo Daniel K Inouye College of Pharmacy	Support	No

Comments:

Hi,
I support SB976 as this will help improve the learning experience for future healthcare professionals. Being a preceptor, who shows the healthcare students activities and real life situations of what the students will face when they are practicing is a vital role in training students. These preceptors do this voluntarily and it is an additional workload for them that is not compensated. The credit provided offers that preceptors an incentive to continue training healthcare students and may increase the number of preceptors that help. Without the preceptors, students do not get enough real life practical experience to do their job well.

Sincerely,

Camlyn Masuda

Assistant specialist and licensed pharmacist

University of Hawaii at Hilo College of Pharmacy

LATE

SB-976

Submitted on: 1/31/2021 6:09:26 PM

Testimony for HTH on 2/1/2021 1:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Jamie Abe	Individual	Support	No

Comments:

RE: **Support of SB No. 976**, RELATING TO HEALTH

My name is Jamie Abe, I am submitting testimony as a practicing registered nurse and Doctor of Nursing Practice student. I am writing in support of SB No. 976, relating to RELATING TO HEALTH. This bill aims to address the healthcare provider shortage, particularly in underserved areas, neighbor islands and in primary care, by establishing individual income tax credits for healthcare professionals who voluntarily serve as preceptors.

Precepted clinical experience is a mandatory component for health professional education. Without it, a student may not graduate, achieve national certification, or become licensed. The clinical experience preceptors provide to students is invaluable.

In—state health professional programs are constrained by the lack of clinical education sites in Hawaii and more specifically the limited supply of qualified primary care preceptors. Incentives for potential preceptors through income tax credits would encourage professionals to serve as preceptors. Please pass SB 976 and support health education in our state.

Thank you for your consideration

LATE

SB-976

Submitted on: 1/31/2021 9:47:13 PM
Testimony for HTH on 2/1/2021 1:00:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Sharon Jensen	Individual	Support	No

Comments:

NOTE; Testimony in support is also in document that is attached.

Chair: [Jarrett Keohokalole](#), Senate District 24

Committee: Senate Committee on Health

DATE: Monday, February 1, 2021
TIME: 1:00 p.m.
PLACE: Via Videoconference

Bill Number [SB976](#) Preceptor Tax Credit

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. Includes the Director of Health on the Preceptor Credit Assurance Committee.

IN SUPPORT

Introduction

I am writing in support of SB 976 as a Registered Nurse and Doctorate of Nursing Practice Candidate at the University of Hawaii, Hilo. I have additionally taught nursing at the University of Hawaii, Manoa and at Chaminade University of Honolulu.

Content

Many of the clinical hours of students who attend a nursing school in Hawaii are limited by the lack of placements available at qualified medical facilities and nurses who are willing to assume the additional responsibilities of mentoring and precepting a student.

I support broadening the Act to amend definitions of "preceptor" and "volunteer— based supervised clinical training rotation" to improve accessibility for providers to receive income tax credits for acting as preceptors.

This will provide some compensation for the increased responsibility and workload that are assumed with precepting a novice nursing student. The increased numbers of nurses who are educated by expert nurses in Hawaii will improve quality of care. Especially in the context of COVID-19 when providers are being challenged by the increased acuity of those patients, it is important that we maintain the “pipeline” of nurses educated in the State of Hawaii.

Closing

I support the SB 976 to amend the definitions of "preceptor" and "volunteer— based supervised clinical training rotation" to improve accessibility for providers to receive income tax credits for acting as preceptors.

Sharon Jensen, MN, DNP Candidate, RN

Email: sjensen2@hawaii.edu