



STATE OF HAWAII
DEPARTMENT OF HEALTH
KA 'OIHANA OLAKINO
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Honolulu, HI 96801-3378
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Testimony in SUPPORT of HB303 HD2 SD1
RELATING TO HEALTHCARE PRECEPTORS.

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

SENATOR JARRETT KEOHOKALOLE, CHAIR
SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION

Hearing Date/Time: April 2, 2025; 10:00 AM

Room Number: 211

- 1 **Department Testimony:** The Department of Health (DOH) supports HB303 HD2 SD1. Findings
- 2 from the five-year evaluation of the Hawaii Preceptor Tax Credit Program, conducted by the
- 3 Preceptor Credit Assurance Committee, showed that offering income tax credits to preceptors
- 4 contributed to a 77% growth in the number of preceptors providing training and in 84
- 5 professionals becoming preceptors. Expanding the eligibility criteria to allow additional
- 6 healthcare professions to become preceptors and receive this tax credit would allow more
- 7 students to train and work in Hawaii, thereby contributing to our healthcare workforce
- 8 strategy.
- 9 Thank you for the opportunity to testify.

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



GARY S. SUGANUMA
DIRECTOR

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION

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**TESTIMONY OF
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

TESTIMONY ON THE FOLLOWING MEASURE:

H.B. No. 303, H.D. 2, S.D. 1, Relating to Healthcare Preceptors

BEFORE THE:

Senate Committees on Ways and Means and Commerce and Consumer Protection

DATE: Wednesday, April 2, 2025

TIME: 10:00 a.m.

LOCATION: State Capitol, Room 211

Chairs Dela Cruz and Keohokalole, Vice-Chairs Moriwaki and Fukunaga, and Members of the Committees:

The Department of Taxation (DOTAX) offers the following comments regarding H.B. 303, H.D. 2, S.D. 1, for your consideration.

H.B. 303, H.D. 2, S.D. 1, amends section 235-110.25, Hawaii Revised Statutes, regarding the healthcare preceptor income tax credit, by:

- (1) Amending the definition of "preceptor" and "volunteer-based supervised clinical training rotation" to include specialty providers who support the development and training of students in clinical health care practice;
- (2) Removing "primary care" practice as a criteria to qualify as a preceptor;
- (3) Amending the definition of "eligible professional degree or training certificate," by adding students in the areas of physician assistants, dieticians, and social workers;
- (4) Amending the definition of "eligible student" by adding physician assistant students, dietician students, social work students, or residents enrolled in an eligible academic program, residency program, or fellowship;

- (5) Adding a definition for “residency program” to include residency or fellowship programs, nationally accredited through academia or employers;
- (6) Amending the definition of “nationally accredited” to include nursing residents, pharmacy students, physician assistant students, dietician students, and social work students, that are each accredited by their unique accrediting bodies;
- (7) Clarifying that a preceptor may be compensated through their clinical salary for providing standard clinical services, distinguishing those services from the volunteer-based supervised clinical training rotation that is applicable to this credit;
- (8) Amending the preceptor credit assurance committee to include the Director of Health or the director’s designee, the Hawaii/Pacific basin area health education center, the center for nursing, and academic and residency programs with eligible students; and
- (9) Accepting accreditation by any other accreditation body recognized by the preceptor credit assurance committee.

This measure has a defective effective date of December 31, 2050, provided that the expanded definitions in section 2 apply to taxable years beginning after December 31, 2025.

DOTAX estimates a revenue loss as follows:

General Fund Impact (\$ millions)

FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
-1.0	-1.0	-1.0	-1.0	-1.0	-1.0

DOTAX can administer this measure for taxable years beginning after December 31, 2025.

Thank you for the opportunity to provide comments on this measure.



UNIVERSITY OF HAWAII SYSTEM

‘ŌNAEHANA KULANUI O HAWAII

Legislative Testimony

Hō'ike Mana'o I Mua O Ka 'Aha'ōlelo

Testimony Presented Before the
Senate Committee on Commerce and Consumer Protection
Senate Committee on Ways and Means
Wednesday, April 2, 2025, at 10:00 a.m.

By

T. Samuel Shomaker, Dean and
Kelley Withy, MD, Professor, Department of Family Medicine and Community Health,
Hawai'i/Pacific Basin Area Health Education Center (AHEC) Director
John A. Burns School of Medicine

And

Clementina D. Ceria-Ulep, Dean
UH School of Nursing and Dental Hygiene

And

Alex Ortega, Dean
Thompson School of Social Work and Public Health
University of Hawai'i at Mānoa

And

Rae Matsumoto, Dean
Daniel K. Inouye College of Pharmacy
University of Hawai'i at Hilo

And

Michael Bruno, Provost
University of Hawai'i at Mānoa

And

Bonnie Irwin, Chancellor
University of Hawai'i at Hilo

HB 303 HD2 SD1 – RELATING TO HEALTHCARE PRECEPTORS

Chairs Keohokalole and Dela Cruz, Vice Chairs Fukunaga and Moriwaki, and Members of the Committees:

This testimony is presented on behalf of the University of Hawai'i System, including John A. Burns School of Medicine (JABSOM), the School of Nursing and Dental Hygiene (SONDH), the Thompson School of Social Work and Public Health from the University of Hawai'i at Mānoa, and the Daniel K. Inouye College of Pharmacy and School of Nursing from the University of Hawai'i at Hilo.

Thank you for the opportunity to testify in strong support of HB 303 HD2 SD1, which amends the successful Preceptor Tax Credit program that allows for income tax incentives to health care providers who volunteer to provide clinical training for Hawai'i's future health care workforce. The bill expands the definition of "preceptor" and

“volunteer based supervised clinical training rotation” to improve accessibility for volunteer providers to receive income tax credits for serving as preceptors. The bill also removes “primary care” from the criteria to qualify as a preceptor, and adds physician assistants, social workers, and licensed dietitians to the list of preceptors as these providers are invaluable to the training of future health care professionals and reflects Hawai‘i’s interprofessional training philosophy. The measure further expands eligibility for the tax credit to include accredited residency programs that require preceptor support.

In 2017, the Hawai‘i State Center for Nursing 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 of 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.

Although the preceptor tax credit program has been successful in attracting more healthcare professionals, questions remain as to the program’s language regarding compensation and specialty practice language. This has resulted in fewer providers accessing this tax credit, even though the allocation and credit cap was secured in 2018.

Preceptors, or employed clinical providers who teach students during their workday, with no substantive change to their workload, and no additional compensation for teaching, are concerned that their existing clinical salary equates compensation under the preceptor tax credit provision. Therefore, clarifying the type of the compensation that a preceptor receives would assist in determining eligibility for the tax credit.

Similarly, because over 90% of APRNs are employed, this has affected existing preceptors as well as identifying potential new preceptors. Additionally, as all of our programs lead to primary care certifications and prepare future primary care providers, 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 how to 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 the definitions of “preceptor” and “volunteer-based supervised clinical training program” contained in the bill will expand

the field of preceptors so that we may grow our training programs for primary care providers.

Practicum placements are a signature component of both undergraduate and graduate social work education. Students' work in community-based organizations provides space for their academic work to be applied to real world situations. In order for student practicums to occur, each student must be matched with an individual field instructor who is required by our accrediting body to be a social worker. With the current workforce shortage of social workers and the high needs for their services in the state and beyond, we find it increasingly difficult to recruit practicum instructors. A practicum instructor's work with a student is considered beyond the normal scope of their day-to-day duties. We recognize the tremendous resource social work practicum instructors provide and know the success of the preceptor tax credit in allied professions has been tremendous. Social workers in Hawai'i would very much welcome the opportunity to access this tremendous benefit to support a vital workforce for community wellbeing.

The education training path for a pharmacist differs from nursing and medicine as well as the way clinical pharmacists' practice. The 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 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.

Thank you for your support of the state healthcare workforce development and healthcare education in Hawai'i.



April 2, 2025 at 10:00 am
Conference Room 211

Senate Committee on Ways and Means

To: Chair Donovan M. Dela Cruz
Vice Chair Sharon Y. Moriwaki

Senate Committee on Commerce and Consumer Protection

To: Chair Jarrett Keohokalole
Vice Chair Carol Fukunaga

From: Paige Heckathorn Choy
AVP, Government Affairs
Healthcare Association of Hawaii

Re: Support
HB 303 HD 2 SD 1, Relating to Healthcare Preceptors

The Healthcare Association of Hawaii (HAH), established in 1939, serves as the leading voice of healthcare on behalf of 170 member organizations who represent almost every aspect of the health care continuum in Hawaii. Members include acute care hospitals, skilled nursing facilities, home health agencies, hospices, assisted living facilities and durable medical equipment suppliers. In addition to providing access to appropriate, affordable, high-quality care to all of Hawaii's residents, our members contribute significantly to Hawaii's economy by employing over 30,000 people statewide.

Thank you for the opportunity to **support** this measure, which seeks to expand the eligibility criteria for the healthcare preceptor tax credit in Hawaii and make other changes to strengthen the program. This program is important to addressing the pressing shortage of healthcare providers in our state by improving the accessibility of these tax credits for more provider types, including those who may provide specialty care.

Preceptors play an indispensable role in the education and training of our future healthcare workforce. They serve as experienced mentors, providing hands-on clinical training and supervision to students across various healthcare disciplines. This mentorship is vital for students to translate theoretical knowledge into practical skills, ensuring they are well-prepared to deliver high-quality patient care upon entering the workforce.

Expanding the eligibility for this successful program to include a broader range of healthcare providers will help incentivize more professionals to serve as preceptors. This expansion is expected to enhance the training opportunities for students and help to ensure a more robust pipeline of well-trained providers ready to meet the diverse healthcare needs of our population.

Thank you for hearing this important measure and your continued support for building a strong healthcare workforce in Hawaii.



**Testimony to the Senate Joint Committee on Commerce and Consumer Protection and
Ways and Means
Wednesday, April 2, 2025; 10:00 a.m.
State Capitol, Conference Room 211
Via Videoconference**

**RE: HOUSE BILL NO. 0303, HOUSE DRAFT 2, SENATE DRAFT 1, RELATING TO HEALTHCARE
PRECEPTORS.**

Chair Keohokalole, Chair Dela Cruz, 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** House Bill No. 0303, House Draft 2, Senate Draft 1, RELATING TO HEALTHCARE PRECEPTORS.

By way of background, the HPCA represents Hawaii's Federally Qualified Health Centers (FQHCs). FQHCs provide desperately needed medical services at the frontlines to over 150,000 patients each year who live 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 bill, as received by your Committee, would:

- (1) Improve accessibility for providers to receive income tax credits for acting as preceptors;
- (2) Expand the list of preceptors and eligible students to include physician assistants, social workers, and licensed dieticians;
- (3) Expand eligibility for the tax credit to include accredited residency programs that require preceptor support; and
- (4) Revise the membership of the preceptor credit assurance committee to include the Director of Health and residency programs with eligible students.

Testimony on House Bill No. 0303, House Draft 2, Senate Draft 1
Wednesday, April 2, 2025; 10:00 a.m.
Page 2

This bill would take effect on December 31, 2050, and apply to taxable years beginning after December 31, 2025.

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 enhance a financial incentive to improve 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.



THE QUEEN'S HEALTH SYSTEMS

To: The Honorable Jarrett Keohokalole, Chair
The Honorable Carol Fukunaga, Vice Chair
Members, Senate Committee on Commerce & Consumer Protection

The Honorable Donovan M. Dela Cruz, Chair
The Honorable Sharon Moriwaki, Vice Chair
Members, Senate Committee on Ways and Means

From: Jace Mikulanec, Director, Government Relations, The Queen's Health Systems

Date: April 2, 2025

Re: Support for HB303 HD2 SD1: Relating to Healthcare Preceptors

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 10,000 affiliated physicians, caregivers, and dedicated medical staff 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** HB303 HD2 SD1, which expands eligibility for the health care preceptor tax credit by clarifying that preceptors may be compensated for standard clinical services and including specialties that support the development and training of students in primary care, 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 Hawai'i. 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 131 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.

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

The mission of The Queen's Health System 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.



Hawaii Medical Association

1360 South Beretania Street, Suite 200 • Honolulu, Hawaii 96814
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SENATE COMMITTEE ON WAYS AND MEANS

Senator Donovan M Dela Cruz, Chair
Senator Sharon Y Moriwaki, Vice Chair

SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION

Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice Chair

Date: April 2, 2025

From: Hawaii Medical Association (HMA)

Jerald Garcia MD - Chair, HMA Public Policy Committee

Re: HB 303 HD2 SD1 HEALTHCARE PRECEPTORS - Healthcare Preceptor Tax Credit; Dietitians; Physician Assistants; Social Workers; Residency Programs; Preceptor Credit Assurance Committee; Director of Health

Position: Support

Clinical preceptors are vital to the maintenance of solid education and experience for future physicians of Hawaii, as well as the recruitment to our state when training is complete. HMA strongly supports all efforts to address healthcare professional education and our critical Hawaii physician shortage.

Thank you for allowing the Hawaii Medical Association to testify in support of this measure.

2025 Hawaii Medical Association Officers

Elizabeth Ann Ignacio, MD, President • Nadine Tenn-Salle, MD, President Elect • Angela Pratt, MD, Immediate Past President
Jerris Hedges, MD, Treasurer • Thomas Kosasa, MD, Secretary • Marc Alexander, Executive Director

2025 Hawaii Medical Association Public Policy Coordination Team

Jerald Garcia, MD, Chair
Linda Rosehill, JD, Government Relations • Marc Alexander, Executive Director

REFERENCES AND QUICK LINKS

Withy K et al. [UH System Annual Report to the 2025 Legislature on Findings from the Hawai'i Physician Workforce Assessment Project.](#) Accessed Feb 1 2025.

Lyte B. Hawai'i's Physician Shortage Hits Maui Hardest. [Honolulu Civil Beat. Dec 23 2024.](#) Accessed Feb 1 2025.

Yip C. Hawaii faces shortage of 800 physicians, with neighbor islands hit hardest. [KITV.com. May 20 2024.](#) Accessed Feb 1 2025.

Associated Press. Shortage of Hawaii Doctors Worsens During COVID-19 Pandemic. <https://www.usnews.com/news/best-states/hawaii/articles/2021-01-06/shortage-of-hawaii-doctors-worsens-during-covid-19-pandemic>

Hiraishi K. "Hawai'i Doctor Shortage Worsens Under Pandemic." Hawaii Public Radio. Jan 5, 2021. <https://www.hawaiipublicradio.org/post/hawai-i-doctor-shortage-worsens-under-pandemic>

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Linda Rosehill, JD, Government Relations • Marc Alexander, Executive Director

Testimony Presented Before the

COMMITTEE ON WAYS AND MEANS and SENATE
COMMITTEE ON COMMERCE and CONSUMER
PROTECTION

Wednesday, April 2, 2025 at 10:00 AM

Conference Room 211 & Videoconference

State Capitol



Hawai'i – American Nurses Association (Hawai'i-ANA)

HB 303, HD2, SD1 (SSCR1152)

RELATING TO HEALTHCARE PRECEPTORS

Chair Senator Donovan M. Dela Cruz, Vice Chair Senator Sharon Y. Moriwaki, and members of the Senate Committee on Ways and Means, and Chair Senator Jarrett Keohokalole, Vice Chair Senator Carol Fukunaga, and members of the Senate Committee on Commerce and Consumer Protection, thank you for providing this opportunity for Hawai'i nurses' voices to be heard.

Hawai'i - American Nurses Association (Hawai'i-ANA) is the state's premier professional nursing organization that fosters high standards of professional nursing practice, promotes safe and ethical work environments, and advocates on health care issues that affect nurses and the public. Hawai'i-ANA appreciates the opportunity to provide **testimony in strong support of HB 303, HD2, SD1 (SSCR1152)** relating to healthcare preceptors. The preceptor tax credit program is intended to help alleviate the bottleneck within health education programs related to a shortage of clinical education sites and preceptors. The tax credit program has successfully grown the body of preceptors available to healthcare profession students. However, there is room to

expand this program and there are sufficient funds to broaden access to the tax credit program to other specialty providers engaged in precepting in-state students beyond the current advanced practice registered nurse, physician, and pharmacist professionals, to include social work, physician assistants, and registered dietitians. Clearly, there is a need, an ability to maintain the program's legally mandated verification requirements, and fiscal capacity, to expand this successful program.

Hawai'i-ANA thanks your committee for its commitment to the people of Hawai'i in ensuring access to high-quality health care by supporting local healthcare education and training initiatives. Thank you for the opportunity to testify in support of this measure.

Contact information for Hawai'i – American Nurses Association: References available upon request.
President: Dr. Denise Cohen, APRN president@hawaii-ana.org
Chair of Hawai'i-ANA Advocacy Committee: Dr. Linda Beechinor, APRN vicepresident@hawaii-ana.org
Executive Director: Elizabeth M. Kahakua, RN, BSN executivedirector@hawaii-ana.org
phone (808) 779-3001 500 Lunalilo Home Road, #27-E, Honolulu HI 96825



ALOHACARE

To: The Honorable Jarrett Keohokalole, Chair
The Honorable Carol Fukunaga, Vice Chair
Senate Committee on Commerce and Consumer Protection

The Honorable Donovan M. Dela Cruz, Chair
The Honorable Sharon Y. Moriwaki, Vice Chair
Senate Committee on Ways and Means

From: Paula Arcena, External Affairs Vice President
Mike Nguyen, Director of Public Policy
Sarielyn Curtis, External Affairs Specialist

Hearing: Wednesday, April 2, 2025, 10:00 AM, Conference Room 211

RE: **HB303 HD2 SD1 Relating to Healthcare Preceptors**

AlohaCare appreciates the opportunity to provide testimony in **support** of **HB303 HD2 SD1**. This measure expands 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, including removing "primary care" from the criteria to qualify as a preceptor; adds dietitians, physician assistants, and social workers to the list of preceptors and eligible students; expands eligibility for the tax credit to include accredited residency programs that require preceptor support; adds the Director of Health and residency programs with eligible students to the Preceptor Credit Assurance Committee; and applies to taxable years beginning after 12/31/2025.

Founded in 1994 by Hawai'i's community health centers, AlohaCare is a community-rooted, non-profit health plan serving over 70,000 Medicaid and dual-eligible health plan members on all islands. Approximately 37 percent of our members are keiki. We are Hawai'i's only health plan exclusively dedicated to serving Medicaid and Medicaid-Medicare dually-eligible beneficiaries. Our mission is to serve individuals and communities in the true spirit of aloha by ensuring and advocating for access to quality, whole-person care for all.

According to the 2022 and 2024 Hawai'i Physician Workforce Assessments, Hawai'i has a shortage of almost 800 doctors. Workforce shortages are also seen across the spectrum of healthcare workers. This shortage means that in certain areas, residents are unable to obtain timely and appropriate healthcare.

AlohaCare is committed to improving access to care. We support this measure as a critical and effective way to expand healthcare workforce capacity and improve access to care for the residents of Hawai'i, especially in underserved urban and rural communities.



Mahalo for this opportunity to testify in **support** of **HB303 HD2 SD1**.

TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: NET INCOME, Expand Healthcare Preceptor Credit

BILL NUMBER: HB 303 HD 2 SD 1

INTRODUCED BY: Senate Committee on Health and Human Services

EXECUTIVE SUMMARY: Expands 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, including removing "primary care" from the criteria to qualify as a preceptor. Adds dietitians, physician assistants, and social workers to the list of preceptors and eligible students. Expands eligibility for the tax credit to include accredited residency programs that require preceptor support. Adds the Director of Health and residency programs with eligible students to the Preceptor Credit Assurance Committee.

SYNOPSIS: Amends section 235-110.25(g), HRS, to add definitions for dietician student, physician assistant student and social work student and adds these professions to the definition of "eligible student" and "Preceptor" for purposes of the healthcare preceptor income tax credit.

Amends section 235-110.25(g), HRS, to add a definition for residency program.

Amends section 235-110.25(g), HRS, definition of eligible student to add students enrolled in a residency program or fellowship.

Amends section 235-110.25(g), HRS, definition of "volunteer-based supervised clinical training rotation" to allow a preceptor to be compensated for providing standard clinical services, while providing that the preceptor be uncompensated for (1) the clinical training above or beyond clinical salary or reimbursements for clinical services, or (2) the provision of clinical training services from tuition funds or from state general funds.

Makes other conforming changes to section 235-110.25(g).

Amends section 321-2.7(a)(2)(C), HRS, to add attestation provisions if the preceptor is compensated.

Amends section 321-2.7(b), HRS, to revise the membership of the preceptor credit assurance committee, adding the director of health or the director's designee, and representatives of academic programs with eligible students and residency programs with eligible students.

EFFECTIVE DATE: December 31, 2050; Section 2 applicable to taxable years beginning after December 31, 2025.

STAFF COMMENTS: The credit for healthcare preceptors was added by Act 43, SLH 2018. This measure appears to arise from the department of health's first five-year evaluation of

Re: HB 303 HD 2 SD 1

Page 2

the program made to the 2024 Legislature. The evaluation noted an increase in preceptors and recommended the addition of other classes of health care providers.

The bill, by allowing physician assistants, dieticians, and social workers into the program and removing the current restriction to primary care, scales the program up and will have a revenue impact.

Digested: 3/29/2025



DATE: 30 March 2025

TO: Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice-Chair
Senate Committee on Commerce and Consumer Protection

Senator Donovan Dela Cruz, Chair
Senator Sharon Moriwaki, Vice-Chair
Senate Committee on Ways and Means

FROM: Leocadia Conlon, PhD, MPH, PA-C
Legislative Liaison, Hawai'i Academy of Physician Assistants

RE: HB303 HD2 SD1 RELATING TO HEALTHCARE PRECEPTORS

Hearing Date/time: Wednesday 4-02-25 10:00AM

Place: Conference room 211

Dear Chairs Keohokalole and Dela Cruz, Vice-Chairs Fukunaga and Moriwaki, and Committee Members,

Thank you for the opportunity to provide testimony on HB303 HD2 SD1, which expands the definitions of preceptor and volunteer based supervised training rotations to improve accessibility for providers to receive income tax credits for acting as preceptors, including removing "primary care" from the criteria to qualify as a preceptor. Adds dietitians, physician assistants, and social workers to the list of preceptors and eligible students. Expands eligibility for the tax credit to include accredited residency programs that require preceptor support.

The Hawai'i Academy of Physician Assistants (HAPA) STRONGLY SUPPORTS HB303. HAPA is the Hawai'i state chapter of The American Academy of PAs.

HAPA supports HB303 HD2 SD1 because it will include physician assistants (PA) and physician assistant students in the Preceptor Tax Credit (PTC) program. This will create equitable opportunities for clinical education among PAs and advanced practice registered nurse (APRN) students of Hawai'i based academic institutions, and equity among PA and APRN preceptors who voluntarily supervise clinical training rotations; whereas currently only physicians and APRNs who precept medical or APRN students are eligible for the PTC.

Additionally, the bill supports the clinical training requirements of PA, medical, and APRN students who must receive clinical training in a variety of clinical specialties as set by their respective national accreditation standards.



Finally, this bill recognizes the importance of an interdisciplinary healthcare workforce by also including Social Workers and Dieticians and Social Work and Dietician students in the PTC.

The Hawai'i Academy of Physician Assistants recognizes that PA education in Hawai'i is crucial for expanding the state's healthcare workforce. The establishment of the Hawai'i Pacific University PA Program on O'ahu, and the University of Washington MEDEX PA Program on Hawai'i Island, further demonstrates a commitment to training PAs specifically prepared to serve Hawai'i's communities. By supporting clinical preceptors who supervise PA training throughout the state, we can better ensure that PA graduates secure employment and encourage them to build long-term careers in Hawai'i.

Physician Assistants (PAs) are state-licensed, nationally certified medical providers, who receive rigorous medical training modeled on medical school curriculum. PAs play a critical role on healthcare delivery teams, and along with their physician and APRN counterparts, help ensure the delivery of high-quality healthcare. Amidst a statewide physician shortage, PAs are successfully filling critical gaps in healthcare and reducing health disparities by expanding access to care for communities in Hawai'i. PAs are found in every clinical setting and in every medical specialty and are authorized by the Affordable Care Act (ACA), along with physicians and APRNs, to serve as primary care providers (PCP) for their patients.

It is important to note that the proposed revisions to the PTC will not result in an increase in the Preceptor Tax Credit. The current cap on the tax credit is 1.5 million dollars/tax year. The program as it stands, awarded \$676,000 in tax credits in 2024, with a cumulative \$2,657,000 tax credits issued to Hawai'i's currently eligible preceptors since the program started in 2019. By expanding eligibility to include additional healthcare providers, these excess funds can be allocated more effectively to support a broader range of preceptors and students. Expanding this program ensures that these resources are used to maximize their impact on healthcare education, equality, and access.

Thank you for the opportunity to provide testimony on this important healthcare workforce issue.

HB-303-SD-1

Submitted on: 3/31/2025 8:33:41 AM

Testimony for CPN on 4/2/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kristen Espinoza	Individual	Support	Written Testimony Only

Comments:

DATE: 03-31-2025

TO: Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice-Chair
Senate Committee on Commerce and Consumer Protection

Senator Donovan Dela Cruz, Chair
Senator Sharon Moriwaki, Vice-Chair
Senate Committee on Ways and Means

RE: HB303 HD2 SD1 RELATING TO HEALTHCARE PRECEPTORS

Hearing Date/time: Wednesday 4-02-25 10:00AM

Place: Conference room 211

Thank you for the opportunity to provide testimony on HB303 HD2 SD1, which expands the definitions of preceptor and volunteer based supervised training rotations to improve accessibility for providers to receive income tax credits for acting as preceptors, including removing “primary care” from the criteria to qualify as a preceptor. Adds dieticians, physician assistants, and social workers to the list of preceptors and eligible students. Expands eligibility for the tax credit to include accredited residency programs that require preceptor support.

I STRONGLY SUPPORTS HB303 HD2 SD1 because it will include physician assistants and physician assistant students in the Preceptor Tax Credit (PTC) program. This will create equitable opportunities for clinical education among physician assistant (PA) and advanced practice registered nurse (APRN) students of Hawai‘i based academic institutions, and equity among PA and APRN preceptors who voluntarily supervise clinical training rotations; whereas currently only physicians and APRNs who precept medical or APRN students are eligible for the PTC. Additionally, the bill supports the clinical training requirements of PA, medical, and APNP students who must receive clinical training in a variety of clinical specialties as set by their respective national accreditation standards.

Supporting PA education in Hawai'i is key to the growth of the healthcare workforce in Hawai'i. As a preceptor to PA students, I see firsthand the difficulty in obtaining equitable training opportunities that these students face. I believe this bill and its addition of PAs will enhance our overall healthcare workforce by providing all students with an equal opportunity to learn and serve the patients of our community.

Thank you for the opportunity to provide testimony on this important healthcare workforce issue that impacts access to care in our community.

Kristen Espinoza PA-C

Pediatric Orthopedic Surgery PA

Kapi'olani Medical Center for Women and Children

President, Hawaii Academy of PAs



**Testimony Presented Before the Senate
Committee on Ways and Means
and
Committee on Commerce and Consumer Protection
Wednesday, April 2, 2025 at 10:00 AM
Conference Room 211 and videoconference
By
Laura Reichhardt, APRN, AGPCNP-BC
Director, Hawai'i State Center for Nursing
University of Hawai'i at Mānoa**

TESTIMONY IN STRONG SUPPORT on H.B. 303, H.D. 2, S.D. 1

Chairs Dela Cruz and Keohokalole, Vice Chairs Moriwaki and Fukunaga, and members of the committees: 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 to the tax credit program.

This measure, H.B. 303, H.D. 2, S.D. 1, proposes to clarify the definition of preceptor to allow a broader array of specialty providers who engage in teaching future primary care providers, clarify the definition of “volunteer-based supervised clinical training rotation” related to both time spent teaching students and what constitutes compensation for precepting, and amend the Preceptor Credit Assurance Committee to improve administration and roles. In addition, this measure increases access to the tax credit program by including all specialties who engage in precepting, and expand the professions to include physician assistants, social work, and registered dietitians.

Preceptor Tax Credit Assurance Committee Admin SubCommittee (Hawai'i State Center for Nursing and UH JABSOM Area Health Education Center) updated preceptor tax credit allocation projections based on the HB 303 introduced version of this bill. Based on the estimated student or resident enrollments and clinical rotation hours, we estimated a maximum of 1,623 hours to be recorded. Year after year, nearly 1 in 8 of all recorded rotations do not yield a tax credit due to too few hours taught by the preceptor. In addition, 4% of annual tax credits are allocated to people who teach far beyond 400 hours, who receive the maximum of 5 credits despite teaching considerably more credits. **In effect, the upper and lower thresholds for allocating tax credits results in a buffering of approximately 16%, which makes it unlikely for the Preceptor Credit Assurance Committee to allocate the maximum potential of tax credits in the near future.**

The mission of the Hawai'i State Center for Nursing is to engage in nursing workforce research, promote best practices and disseminate knowledge, cultivate a well-prepared and well-distributed workforce, support healthy work environments, champion lifelong learning, and strategically plan for sound nursing workforce policy.

	2026	2023 Distribution			
		Credits	Credit Amounts	Hours	Distribution
Max Potential	1623	1005			
Projected Allocation	1431	886			
5	589	365	5	400+	36%
4	123	76	4	320-399	8%
3	194	120	3	240-319	12%
2	291	180	2	160-239	18%
1	234	145	1	80-159	14%
0	192	119	0	below 80	12%

The proposed changes are in line with the recommendations in the five-year assessment of the Preceptor Tax Credit Program.

MAINTAIN	ADD	CHANGE
<ul style="list-style-type: none"> Keep the process that local schools submit clinical rotation information; Keep the requirement that preceptors must self-verify their location, license information, specialty, and lack of existing compensation for precepting; and Keep, and clarify, the requirement that the tax credit is for non-compensated precepting activities only. 	<ul style="list-style-type: none"> Add additional healthcare provider professions with schools in Hawai'i, including physical therapy, occupational therapy, social work, registered dietitians, and physician assistants. 	<ul style="list-style-type: none"> Remove primary care specialty requirement for preceptors; and Remove requirement that only preceptor education for primary care students may be eligible for tax credits.

TABLE I: RECOMMENDATION SUMMARY FROM THE PRECEPTOR NEEDS ASSESSMENT

In 2018, the Hawai'i Legislature, in their great wisdom, enacted Act 43, which authorized and funded \$1.5 million in tax credits 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 related to a shortage of clinical education sites and preceptors. The tax credit program has successfully grown the preceptor base over time (Figure 4). However, there is room to expand the program even with the positive growth.

The mission of the Hawai'i State Center for Nursing is to engage in nursing workforce research, promote best practices and disseminate knowledge, cultivate a well-prepared and well-distributed workforce, support healthy work environments, champion lifelong learning, and strategically plan for sound nursing workforce policy.

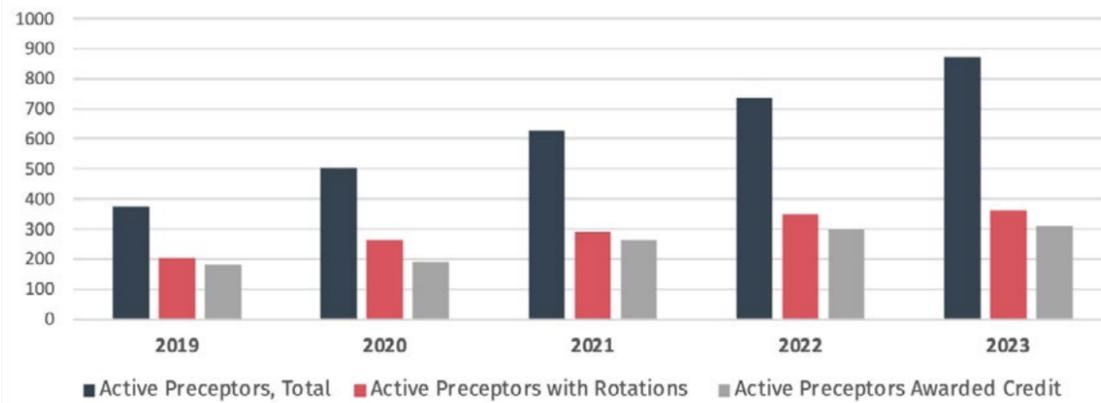


FIGURE 4: GROWTH IN PRECEPTORS, REGISTERED, WITH ROTATIONS AND RECEIVING TAX CREDITS

While the program is achieving the established goals, there is room to grow.

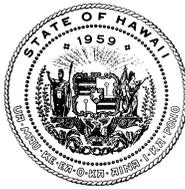
As one of the two administering organizations of the Preceptor Tax Credit program and Preceptor Credit Assurance Committee, the Center has verified that Social Work, Physician Assistants, and Registered Dieticians have the same professional criteria that currently enables us to maintain a functioning program for APRNs, physicians, and pharmacists. These criteria include: 1) professionals maintaining licensure in Hawai‘i; 2) in-state schools that maintain preceptor coordination; 3) preceptor education that occurs during education enrollment (as opposed to post-graduation activities); and 4) schools with national accreditation. These standards are used in the verification process to ensure eligibility of preceptors and participating academic programs, as defined in H.R.S. 235-110.45 and H.R.S. 321-2.7.

Further, based on the current performance and anticipated growth in the tax credit allocations by expanding the tax credits beyond primary care, funds remain. The Preceptor Credit Assurance Committee voted in favor of supporting other critically needed health professions by way of this program considering that there is a need, an ability to maintain the program’s legally mandated verification requirements, and fiscal capacity.

The Hawai‘i State Center for Nursing respectfully asks the Committee to pass this measure through your committee. The Center thanks your committee for its 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 to engage in nursing workforce research, promote best practices and disseminate knowledge, cultivate a well-prepared and well-distributed workforce, support healthy work environments, champion lifelong learning, and strategically plan for sound nursing workforce policy.

JOSH B. GREEN, M.D.
GOVERNOR OF HAWAII
KE KIA'ĀINA O KA
MOKU'ĀINA 'O HAWAI'I



Katherine Aumer, PhD
COUNCIL CHAIRPERSON
LUNA HO'OMALU O KA PAPA

STATE OF HAWAI'I
DEPARTMENT OF HEALTH
KA 'OIHANA OLAKINO
STATE COUNCIL ON MENTAL HEALTH
P.O. Box 3378, Room 256
HONOLULU, HAWAII 96801-3378

LATE

STATE COUNCIL ON MENTAL HEALTH
Testimony to the Senate Committee on Ways and Means
and Senate Committee on Commerce and Consumer Protection
In Support of H.B.303 H.D.2 S.D.1
RELATING TO HEALTHCARE PRECEPTORS
April 2, 2025 10:00 a.m., Room 211 and Video

CHAIRPERSON
Katherine Aumer, PhD

1st VICE CHAIRPERSON
Kathleen Merriam, LCSW CSAC

2nd VICE CHAIRPERSON
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Forrest Wells, MSCP, LMHC
Kristin Will, MA, CL, CSAC

EX-OFFICIO:

Marian Tsuji, Deputy Director
Behavioral Health Administration

WEBSITE:

Chairs Dela Cruz and Keohokalole, Vice Chairs Moriwaki and Fukunaga, and Members of the Committees:

Hawaii law, HRS §334-10, established the State Council on Mental Health (“Council”) as a 21-member body to advise on the allocation of resources, statewide needs, and programs affecting more than one county as well as to advocate for adults with serious mental illness, children with serious emotional disturbances, individuals with mental illness or emotional problems, including those with co-occurring substance abuse disorders. Members are residents from diverse backgrounds representing mental health service providers and recipients, students and youth, parents, and family members. Members include representatives of state agencies on mental health, criminal justice, housing, Medicaid, social services, vocational rehabilitation, and education. Members include representatives from the Hawaii Advisory Commission on Drug Abuse and Controlled Substances and county service area boards on mental health and substance abuse.

The Council supports HB303 HD2 SD1 and has the following comment. This vital measure encourages more eligible preceptors to step up and meet the critical training and supervision needs across various healthcare professions. The current shortage of preceptors has created bottlenecks in filling essential roles and, for example, impacting the largest segment of the overall mental health workforce—social workers. This measure empowers prospective preceptors to contribute to workforce development while addressing their financial needs, especially those with small practices. In supporting this, the Council would also like to stress the importance of upholding high standards of rigor and quality in the services offered by preceptors and educators.

State Council on Mental Health Testimony
HB 303 HD2 SD1
Relating to Health Care Preceptors
April 2, 2025
Page 2

Thank you for the opportunity to testify. We can be reached at doh.scmhchairperson@doh.hawaii.gov for more information and question.

VISION: A Hawaii where people of all ages with mental health challenges can enjoy recovery in the community of their choice.

MISSION: To advocate for a Hawaii where all persons affected by mental illness can access necessary treatment and support to live full lives in the community of their choice.



LATE

Testimony presented before the
Senate Committees on Ways and Means and Consumer Protection
April 2, 2025

Dr. Corrie L. Sanders on behalf of
The Hawai'i Pharmacists Association (HPhA)

Honorable Chairs Dela Cruz and Keohokalole, Vice Chairs Moriwaki and Fukunaga and members of the Committees,

Thank you for the opportunity to testify in **strong support with one minor amendment of HB 303 HD2** which amends the successful Preceptor Tax Credit program that allows for income tax incentives to health care providers who volunteer to provide clinical training for Hawaii's future health care workforce. This bill also expands the definition of "preceptor" and "volunteer based supervised clinical training rotation" and removes "primary care" from the criteria to qualify as a preceptor while adding other care professionals for eligibility with the inclusion of residency programs.

We would like to acknowledge the interdisciplinary working group within the University of Hawai'i System to expand these tax credits across various health professions. We strongly support the reasoning outlined by this team **further expand this initiative to include pharmacists and pharmacy residency preceptors** across the state that continue to educate and train the next generation of student pharmacists without any financial incentive.

We do recommend a minor amendment, to be consistent with the verbiage for other residency providers across the state as defined in the measure:

-In the definitions section, "Nationally accredited" shall include: Accreditation for pharmacy residency programs shall be offered by the American Society of Health System Pharmacists."

On behalf of the Hawai'i Pharmacists Association, mahalo for this opportunity to testify in support of HB 303 SD1.

Very Respectfully,

Corrie L. Sanders, PharmD., BCACP, CPGx
Executive Director, Hawai'i Pharmacists Association

Wednesday, April 2, 2025; 10:00 AM
Conference Room 211 & Video Conference

Senate Committee on Ways and Means

To: Senator Donovan Dela Cruz, Chair
Senator Sharon Moriwaki, Vice Chair

Senate Committee on Commerce and Consumer Protection

To: Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice Chair

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

**Re: Testimony in Support of HB 303, HD2, SD1
Relating to Health Care Preceptors**

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 HB 303, HD2, 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. The bill also removes "primary care" from the criteria to qualify as a preceptor, and adds physician assistants, social workers, and licensed dieticians to the list of preceptors as these providers are invaluable to the training of future health care professionals and reflects Hawai'i's interprofessional training philosophy. The measure further expands eligibility for the tax credit to include accredited residency programs that require preceptor support.

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 specialty 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 and allow for enhanced training opportunities to grow our workforce.

Thank you for the opportunity to testify.



LATE

To Ways and Means and Commerce and Consumer Protection Committees
April 1, 2025

By the Hawai'i Affiliate of the American College of Nurse-Midwives (HAA)

Re: HB 303 HB 2 SD 1 RELATING TO HEALTHCARE PRECEPTORS

Chairpersons Dela Cruz and Keohokalole and Vice Chairpersons Moriwaki and Fukunaga,

COMMENT FOR HB 303 HB2 SD1 SEEKING AMENDMENT

Thank you for the opportunity to comment on HB 303 HB2 SD1. We provide testimony on behalf of our professional member organization, the Hawai'i Affiliate of the American College of Nurse-Midwives (HAA), whose mission is “to promote the health and well-being of women and newborns within their families and communities through the development and support of the profession of midwifery as practiced by Certified Nurse-Midwives (CNMs) and Certified Midwives (CMs).” As a part of the purpose of our organization to grow the profession, we also offer support to student midwives.

Currently, there are 43 CNMs and only one CM working in the State as Act 32 remains a barrier to practice for this credential. In the State of Hawai'i, there are TWO advanced practice midwifery credentials. The Certified Nurse-Midwife (CNMs), which has been regulated for almost 100 years and licensed for 50, and the Certified Midwife (CM) which was first regulated in 2020 through Act 32.

We appreciate the amendments which have been brought to this tax credit initiative. In our field of professional midwifery, we know how difficult it is for Hawai'i-based midwifery students to secure clinical sights and also know the extra work that is involved in precepting. **To support more Hawai'i-based providers AND the preceptors who help prepare them to serve, we urge legislators to accommodate the profession of advanced practice midwifery in this initiative.**

As of 2025, the majority of CNMs serving the community are APRNs. They work in all environments and on all islands. **As APRNs are accommodated in this bill, we ask that the specialty of CNMs is also supported in this tax credit stimulus plan.** Hopefully, Act 32/HRS457j will be amended so that the Certified Midwife (CM) - a credential equivalent in its eligibility to practice midwifery as offered by CNMs - can also serve in all locations where APRN/CNMs currently provide midwifery services.

For your review, these are the current locations where CNM and CMs serve:

KAUAI: Hua Moon Women's Health

Kauai Women's Health Center

O'AHU: Kalihi Palama Health Center

Kaiser Permanente

Kōkua Kalihi Valley

Ko-olau Women's Healthcare

Tripler Diagnostic Center and Tripler Army Medical Center

University of Hawai'i

MOLOKAI: Women's Health Center at Queen's

MAUI: Kaiser Permanente

Malama I Ke Ola Health Center

Maui Midwifery

Pregnancy & Wellness Maui

University of Hawai'i

HAWAI'I: East Hawai'i Midwife Service

Hamakua-Kohala Health Center

Hawai'i Island Community Health Clinic

Kaiser Permanente

'Ōhi'a Midwifery & Wellness

Women's Center at Queen's

At this time -in the State of Hawai'i - **there is no school for midwifery for a student nurse midwife (SNM) pursuing a CNM credential nor for a student midwife (SM) pursuing a CM credential.** All Hawai'i-based midwifery students must either travel to the continent for their masters degree or complete a remote program pending their ability to obtain clinical sites and preceptors. As none of these programs are based in schools which have a population of 50% Hawai'i-base students, no preceptor of a SNM or SM can apply for a tax credit. We hope this bill can address this oversight. CM and CNMs in Hawai'i precept students from Frontier Nursing, Georgetown University, & University of Phoenix. Once the CM is properly established, Hawai'i-based can also work toward their advanced practice midwifery credential through primarily a remote program through Jefferson University.

This is also a social justice issue. As an organization, we are proud of our efforts to address issues of equity as it relates to education. Currently, there is only one Kānaka Maoli CNM working in the State. In the years to come, we hope there will be more and more representation of Native Hawaiian providers as well as an expansion of providers from Pacific Islander communities. Any manner of incentive for working CNM and CMs who are in a position to precept will support 'growing our own.'

The amendments we seek in this bill would be: 1) to include the advanced midwifery practice credentials of APRN, CNM and CM, LM to be eligible for a tax credit, & 2) a provision for eligibility for a tax credit to be extended to those precepting to Hawai'i-based students to support growing our profession to serve their communities, not limited to institutions who educate 50% Hawai'i-based students. The provision can ONLY be for Hawai'i-based students.

We appreciate your consideration of our testimony and we are available for comment via email.

Sincerely,

The Hawai'i Affiliate of ACNM Board

Annette Manant, PhD, ARPN, CNM President

Connie Conover, CNM, MSN Vice President & Treasurer

Margaret Ragen, CM, LM, MS Secretary & Affiliate Legislative Contact

acnmhawaiiaffiliate@gmail.com

<https://hawaiimidwives.org/>

LATE

HB-303-SD-1

Submitted on: 3/31/2025 8:04:16 PM

Testimony for CPN on 4/2/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
brian panganiban	Individual	Support	Written Testimony Only

Comments:

DATE: 3/31/2025

TO: Senator Jarrett Keohokalole, Chair

Senator Carol Fukunaga, Vice-Chair

Senate Committee on Commerce and Consumer Protection

Senator Donovan Dela Cruz, Chair

Senator Sharon Moriwaki, Vice-Chair

Senate Committee on Ways and Means

RE: HB303 HD2 SD1 RELATING TO HEALTHCARE PRECEPTORS

Hearing Date/time: Wednesday 4-02-25 10:00AM

Place: Conference room 211

Thank you for the opportunity to provide testimony on HB303 HD2 SD1, which expands the definitions of preceptor and volunteer based supervised training rotations to improve accessibility for providers to receive income tax credits for acting as preceptors, including removing “primary care” from the criteria to qualify as a preceptor. Adds dietitians, physician assistants, and social workers to the list of preceptors and eligible students. Expands eligibility for the tax credit to include accredited residency programs that require preceptor support. I STRONGLY SUPPORTS HB303 HD2 SD1 because it will include physician assistants and physician assistant students in the Preceptor Tax Credit (PTC) program. This will create equitable opportunities for clinical education among physician assistant (PA) and advanced practice registered nurse (APRN) students of Hawai‘i based academic institutions, and equity among PA and APRN preceptors who voluntarily supervise clinical training rotations; whereas currently only physicians and APRNs who precept medical or APRN students are eligible for the PTC. Additionally, the bill supports the clinical training requirements of PA, medical, and APNP students who must receive clinical training in a variety of clinical specialties as set by their respective national accreditation standards. Supporting PA education in Hawai‘i is key to the growth of the healthcare workforce in Hawai‘i.

I have personally served as a PA student preceptor in Hawaii since 2020, and I know firsthand that this bill will incentivize more clinicians to take on this vital role. By supporting preceptors, we can help address the healthcare provider shortage and improve access to care throughout Hawaii.

Thank you for the opportunity to provide testimony on this important healthcare workforce issue that impacts access to care in our community.

Brian Panganiban, D.Sc, MPAS, PA-C

Captain, US Army (retired)

LATE

Date: March 31, 2025

TO: Senator Jarrett Keohokalole, Chair

Senator Carol Fukunaga, Vice-Chair

Senate Committee on Commerce and Consumer Protection

Senator Donovan Dela Cruz, Chair

Senator Sharon Moriwaki, Vice-Chair

Senate Committee on Ways and Means

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Supporting PA education in Hawai'i is key to the growth of the healthcare workforce in Hawai'i. I personally volunteer to precept PA students at The Queen's Medical Center Trauma department. Without my preceptorship a majority of these students would not have the opportunity to have clinicals on Oahu. Most of these students want to continue to live and work on Oahu but there are very little opportunities for clinical rotations. Clinical rotations allow for students to get their foot in the door and test out different hospital systems and specialties. By PA's agreeing to volunteer their time to precept students we are helping to continue to grow the future workforce of Hawaii to help take care of its citizens.

Thank you for the opportunity to provide testimony on this important healthcare workforce issue that impacts access to care in our community.

Alexandra Holmes, PA-C

LATE

HB-303-SD-1

Submitted on: 4/1/2025 12:49:37 PM

Testimony for CPN on 4/2/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Brianna Susan Woods	Individual	Support	Written Testimony Only

Comments:

DATE: 4/1/25

TO: Senator Jarrett Keohokalole, Chair

Senator Carol Fukunaga, Vice-Chair

Senate Committee on Commerce and Consumer Protection

Senator Donovan Dela Cruz, Chair

Senator Sharon Moriwaki, Vice-Chair

Senate Committee on Ways and Means

RE: HB303 HD2 SD1 RELATING TO HEALTHCARE PRECEPTORS

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among PA and APRN preceptors who voluntarily supervise clinical training rotations; whereas currently only physicians and APRNs who precept medical or APRN students are eligible for the PTC. Additionally, the bill supports the clinical training requirements of PA, medical, and APNP students who must receive clinical training in a variety of clinical specialties as set by their respective national accreditation standards. Supporting PA education in Hawai'i is key to the growth of the healthcare workforce in Hawai'i.

Thank you for the opportunity to provide testimony on this important healthcare workforce issue that impacts access to care in our community.

I personally would love to encourage and promote more in the medical profession to come to Hawaii and this can only help. As a PA, Hawaii is not a PA friendly state, this can only help to encourage more of us to come back home and serve our homestate.

Sincerely,

Brianna Woods, PA-C

LATE

HB-303-SD-1

Submitted on: 4/1/2025 12:54:02 PM
Testimony for CPN on 4/2/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Sean Mickelsen	Individual	Support	Written Testimony Only

Comments:

DATE: 04/01/2025

TO: Senator Jarrett Keohokalole, Chair

Senator Carol Fukunaga, Vice-Chair

Senate Committee on Commerce and Consumer Protection

Senator Donovan Dela Cruz, Chair

Senator Sharon Moriwaki, Vice-Chair

Senate Committee on Ways and Means

RE: HB303 HD2 SD1 RELATING TO HEALTHCARE PRECEPTORS

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students of Hawai'i based academic institutions, and equity among PA and APRN preceptors who

voluntarily supervise clinical training rotations; whereas currently only physicians and APRNs who

precept medical or APRN students are eligible for the PTC. Additionally, the bill supports the clinical

training requirements of PA, medical, and APNP students who must receive clinical training in a variety

of clinical specialties as set by their respective national accreditation standards.

Supporting PA education in Hawai'i is key to the growth of the healthcare workforce in Hawai'i.

Thank you for the opportunity to provide testimony on this important healthcare workforce issue that

impacts access to care in our community.

LATE

DATE: 4/1/2025

TO: Senator Jarrett Keohokalole, Chair
Senator Carol Fukunaga, Vice-Chair
Senate Committee on Commerce and Consumer Protection
Senator Donovan Dela Cruz, Chair
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Thank you for the opportunity to provide testimony on HB303 HD2 SD1, which expands the definitions of preceptor and volunteer based supervised training rotations to improve accessibility for providers to receive income tax credits for acting as preceptors, including removing “primary care” from the criteria to qualify as a preceptor. Adds dietitians, physician assistants, and social workers to the list of preceptors and eligible students. Expands eligibility for the tax credit to include accredited residency programs that require preceptor support.

I STRONGLY SUPPORTS HB303 HD2 SD1 because it will include physician assistants and physician assistant students in the Preceptor Tax Credit (PTC) program. This will create equitable opportunities for clinical education among physician assistant (PA) and advanced practice registered nurse (APRN) students of Hawai‘i based academic institutions, and equity among PA and APRN preceptors who voluntarily supervise clinical training rotations; whereas currently only physicians and APRNs who precept medical or APRN students are eligible for the PTC. Additionally, the bill supports the clinical training requirements of PA, medical, and APNP students who must receive clinical training in a variety of clinical specialties as set by their respective national accreditation standards.

Supporting PA education in Hawai‘i is key to the growth of the healthcare workforce in Hawai‘i. I am grateful for the opportunity I have had to develop my career as a PA in Hawai‘i, and welcome the opportunity to perpetuate the growth of future and fellow PAs in Hawai‘i through the infrastructure this bill would provide.

Thank you for the opportunity to provide testimony on this important healthcare workforce issue that impacts access to care in our community.

Hannah Bird, PA-C