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## POSITION STATEMENT

Senate Bill 788- Income Tax – Credit for Community – Based Faculty Clinicians  
Budget and Taxation Committee  
February 26, 2020

The Rural Maryland Council **SUPPORTS** Senate Bill 788 – Income Tax – Credit for Community – Based Faculty Clinicians. This bill creates a nonrefundable credit against the State income tax for a licensed physician, physician’s assistant, or advanced practice registered nurse who serves without compensation as a community-based faculty clinician in an approved core clerkship. The Maryland Department of Health would issue a credit certificate of \$1,000 for each student for whom the applicant served as a community-based faculty clinician without compensation, not to exceed \$10,000 per applicant. This bill extends current law created in 2016, specifically Chapters 385 and 386, that established nonrefundable tax credits against the State income tax for a licensed physician or nurse practitioner who serves without compensation as a preceptor in an approved preceptorship program. SB788 uses the terminology, “core clerkship” instead of “preceptorship program” and includes physician assistants as a medical professional to benefit from this tax credit.

A core clerkship is for a student who is enrolled in a medical school, physician assistant program, or advanced practice registered nurse program located in the State and consists of at least 100 hours of certain community-based instruction. This bill would require a community-based faculty clinician (e.g. a physician, a physician’s assistant, or an advanced practice registered nurse) to provide two things, first, between 3 to 10 core clerkships during the year and secondly, have worked at least three rotations with each rotation consisting of 100 hours in a community-based clinical training and in an identified healthcare workforce shortage area.

Rural Maryland currently experiences a shortage of health care providers particularly in specialty areas, mental health and dental care. According to the Health Resources and Service Administration, there are 67 identified health professional shortage areas in our rural 18 designated counties. This bill would incentivize licensed medical professionals to mentor students during their core clerkship and offer opportunities for students to work in these shortage areas. RMC supports SB 788 efforts to increase efforts to improve recruitment and retention of rural health providers.

The Council respectfully requests your favorable support of SB 788.

*The Rural Maryland Council (RMC) brings together citizens, community-based organizations, federal, state, county and municipal government officials as well as representatives of the for-profit and nonprofit sectors to collectively address the needs of Rural Maryland communities. We provide a venue for members of agriculture and natural resource-based industries, health care facilities, educational institutions, economic and community development organizations, for-profit and nonprofit corporations, and government agencies to cross traditional boundaries, share information, and address in a more holistic way the special needs and opportunities in Rural Maryland.*

“A Collective Voice for Rural Maryland”