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Budget and Taxation Committee

Health and Human Services  
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Fair Practices and  
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**THE SENATE OF MARYLAND**  
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Testimony for Senate Bill 92  
Income Tax - Credits for Preceptors in Areas With Health Care Workforce Shortages –  
Eligibility and Sunset Repeal  
January 21, 2021

Chairman Guzzone and Members of the Committee:

Thank you for the opportunity to present Senate Bill 92: Income Tax - Credits for Preceptors in Areas With Health Care Workforce Shortages - Eligibility and Sunset Repeal.

In 2016, the General Assembly established the preceptor tax credit program which provides tax credits for licensed physicians or nurse practitioners who serve without compensation in an approved preceptorship program. Although the current program has been successful, some concerns have been raised about the eligibility requirements for preceptors.

Currently, preceptors must work three rotations, each consisting of 160 hours of community-based clinical training, in an area identified by the Department of Health as having workforce shortages. Senate Bill 92 will reduce the hours of each rotation to 100 hours of community-based clinical training. As this program is self-funded through a \$15 renewal fee, reducing the hours will allow more preceptors to qualify for the credit. In addition, Senate Bill 92 removes the current sunset of June 30, 2021.

The current pandemic has exacerbated the need to bring qualified healthcare providers to our underserved areas and Senate Bill 92 is an extension of our efforts. Thank you for your consideration and I respectfully ask for a favorable report of Senate Bill 92.

Best regards,

A handwritten signature in cursive script that reads "Addie C. Eckardt".

Senator Addie C. Eckardt