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Budget and Taxation Committee

Health and Human Services  
Subcommittee

*Joint Committees*  
Administrative, Executive,  
and Legislative Review

Audit

Children, Youth, and Families

Fair Practices and  
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THE SENATE OF MARYLAND  
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Testimony for Senate Bill 788  
Income Tax - Credit for Community-Based Faculty Clinicians  
Budget and Taxation Committee  
February 26, 2020

Chairman Guzzoni and Members of the Committee:

Thank you for the opportunity to present Senate Bill 788: Income Tax - Credit for Community-Based Faculty Clinicians. This bill expands the preceptorship tax credit, which has been in place since 2016.

The current program provides a tax credit to physicians and nurse practitioners, who act as preceptors without compensation in areas designated as having workforce shortages. The credit is funded through a \$15 certification renewal fee for nurse practitioners. The credit for physicians is funded through the Health Personnel Shortage Incentive Grant program, a percentage of physicians' fees collected annually.

Senate Bill 788 expands the preceptor program to include physician assistants, and those that serve as preceptors for physician assistants, in areas identified as having healthcare workforce shortages. In addition, this bill modifies the hours of a clerkship rotation from 160 to 100 hours. To qualify for the credit a physician, physician assistant, or nurse practitioner is required to complete at least three rotations. A \$15 certification renewal fee funds this credit for physician assistants. Senate Bill 788 builds upon the success of our preceptor tax credit and is a continuation of our efforts to bring healthcare resources into the rural areas across the State.

I respectfully ask for a favorable report of Senate Bill 788. Thank you.

Best Regards,

A handwritten signature in black ink that reads "Addie Eckardt".

Senator Addie Eckardt