



# Board of Nursing

Larry Hogan, Governor · Boyd K. Rutherford, Lt. Governor · Dennis R. Schrader, Acting Secretary

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February 26, 2021

The Honorable Anne R. Kaiser  
Chair, Ways and Means Committee  
Room 131 House Office Building  
Annapolis, MD 21401-1991

**RE: HB 1252 – Income Tax – Credits for Preceptors in Areas with Health Care Workforce Shortages – Letter of Support**

Dear Chair Kaiser:

The Maryland Board of Nursing (“the Board”) respectfully submits this letter of support for HB 1252 – Income Tax – Credits for Preceptors in Areas with Health Care Workforce Shortages. This bill authorizes a credit against the State income tax for health care practitioners who serve as preceptors for a preceptorship program for physician assistant students. This bill requires a certain number of training hours for preceptors to perform in a preceptor program rotation in order to qualify for a credit against the State income tax. Additionally, it provides that the Maryland Department of Health may issue but not exceed a certain amount of tax credit certificates for each taxable year. This bill further establishes the Physician Assistant Preceptorship Tax Credit Fund.

The Accreditation Review Commission on Education for the Physician Assistant (ARC – PA) standards have formally established nurse practitioners (NPs) to serve as preceptors for physician assistant students in the state of Maryland. HB 1252 will help to incentivize licensed healthcare providers to precept students during their clinical rotations, and allow students an opportunity to work in areas with a workforce shortage. The shortage of healthcare providers has been made abundantly clear in the times of COVID, and is projected to worsen as provider’s burnout from the stresses of work. With an increasing need for providers in underserved areas of the State, it is both fair and equitable to allow qualified preceptors (physicians, nurse practitioners, and physician assistants) to receive tax credits for the clinical teaching they provide to physician assistant students.

Additionally, the Board believes that HB 1252 will provide more opportunities for students to experience and pursue their interests in primary and preventive care medicine. This field of medicine is crucial in addressing healthcare inequalities in many communities.

For the reasons discussed above, the Board of Nursing respectfully submits this letter of support for HB 1252.

I hope this information is useful. For more information, please contact Iman Farid, Health Policy Analyst, at (410) 585 – 1536 ([iman.farid@maryland.gov](mailto:iman.farid@maryland.gov)) or Rhonda Scott, Deputy Director, at (410) 585 – 1953 ([rhonda.scott2@maryland.gov](mailto:rhonda.scott2@maryland.gov)).

Sincerely,

A handwritten signature in black ink, appearing to read 'G. Hicks', with a long horizontal flourish extending to the right.

Gary N. Hicks  
Board President

***The opinion of the Board expressed in this document does not necessarily reflect that of the Department of Health or the Administration.***