

Board of Nursing

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

March 25, 2021

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

RE: SB 92 – Income Tax – Credits for Preceptors in Areas with Health Care Workforce Shortages – Eligibility and Sunset Repeal – Letter of Support

Dear Chair Kaiser and Committee Members:

The Maryland Board of Nursing ("the Board") respectfully submits this letter of support for Senate Bill (SB) 92 – Income Tax – Credits for Preceptors in Areas with Health Care Workforce Shortages – Eligibility and Sunset Repeal. This bill alters the number of training hours that a licensed physician is required to perform in a preceptor program rotation in order to qualify for a credit against the State income tax. This bill repeals the termination date for credits against the State income tax for individuals who serve as preceptors in preceptorship programs and work in areas of the State with healthcare workforce shortages.

SB 92 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-19, 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 and nurse practitioners) to receive tax credits for the clinical teaching they provide to both medical and nursing students.

Additionally, the Board believes that SB 92 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 SB 92.

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

Sincerely,

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.