

SB0466_RichardKaplowitz_FAV
02/18 /2026
Richard Keith Kaplowitz
Frederick. MD 21703-7134

TESTIMONY ON SB#0466 - POSITION: FAVORABLE

Income Tax - Credit for Physician Preceptors in Areas With Health Care Workforce Shortages – Alterations

TO: Chair Guzzone, Vice Chair Rosapepe, and members of the Budget & Taxation Committee
FROM: Richard Keith Kaplowitz

My name is Richard Kaplowitz I am a resident of District 3, Frederick County. I am submitting this testimony in support of SB0466, **Income Tax - Credit for Physician Preceptors in Areas With Health Care Workforce Shortages – Alterations**

This bill is intended to increase the availability of physician preceptors in training programs in Maryland regardless of their residence or training within Maryland through a tax incentive.

The George Washington University School of Medicine & Health Sciences explains *Preceptor Roles and Responsibilities*¹

The preceptor serves a central role in the clinical education of PA students. They are responsible for supervising the students' clinical experiences and providing feedback about student educational progress during the second year. Clinical preceptors must be licensed and certified PAs, MDs, DOs, NPs, and Nurse Midwives.

This bill will achieve Maryland's goals by altering eligibility for a credit against the State income tax for physician preceptors by repealing a requirement that a student in a physician preceptorship program be enrolled in a medical school or medical training program in the State and reducing the required number of hours for a preceptor rotation for community-based clinical training; and applying the Act to taxable years beginning after December 31, 2025.

This bill takes positive steps to add to medical professionals availability in Maryland.

I respectfully urge this committee to return a favorable report on SB#/0466.

¹ <https://physicianassistant.smhs.gwu.edu/preceptor-roles-responsibilities>