

STAND. COM. REP. NO. **2641**

Honolulu, Hawaii

**FEB 18 2022**

RE: S.B. No. 3208  
S.D. 1

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-First State Legislature  
Regular Session of 2022  
State of Hawaii

Sir:

Your Committee on Health, to which was referred S.B. No. 3208  
entitled:

"A BILL FOR AN ACT RELATING TO HEALTHCARE PRECEPTORS,"

begs leave to report as follows:

The purpose and intent of this measure is to:

- (1) Amend the definition of "preceptor" and "volunteer-based supervised clinical training rotation" to improve accessibility for providers to receive income tax credits for acting as preceptors; and
- (2) Include the Director of Health on the Preceptor Credit Assurance Committee.

Your Committee received testimony in support of this measure from the Department of Health, Hawai'i State Center for Nursing, Kaiser Permanente Hawaii, The Queen's Health Systems, Hawai'i - American Nurses Association, Hawai'i Pacific Health, Hawai'i Primary Care Association, Hawai'i Association of Professional Nurses, and four individuals. Your Committee received comments on this measure from the Department of Taxation, Department of Budget and Finance, and Tax Foundation of Hawaii.

Your Committee finds that the State faces a shortage of primary care providers, such as physicians, advanced practice



registered nurses, and pharmacists. Although Hawaii students are interested in pursuing careers in health care, Hawaii schools lack qualified preceptors to teach and train these students. To encourage the participation of preceptors, existing law provides an income tax credit to health care preceptors volunteering to instruct, supervise, and train students and resident doctors. However, only a small number of preceptors met the credit's eligibility requirements due to the its qualifying criteria. This measure amends the health care preceptor tax credit law to expand its eligibility requirements.

Your Committee has amended this measure by making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the record of votes of the members of your Committee on Health that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 3208, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 3208, S.D. 1, and be referred to your Committees on Commerce and Consumer Protection and Ways and Means.

Respectfully submitted on  
behalf of the members of the  
Committee on Health,



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JARRETT KEOHOKALOLE, Chair



The Senate  
Thirty-First Legislature  
State of Hawai'i

**Record of Votes**  
**Committee on Health**  
**HTH**

|   |  |                           |
|---|--|---------------------------|
| Bill / Resolution No.:*<br><b>SB 3208</b> | Committee Referral:<br><b>HTH, CPN/WAM</b> | Date:<br><b>2-16-2022</b> |
|---|--|---------------------------|

The Committee is reconsidering its previous decision on this measure.  
If so, then the previous decision was to: \_\_\_\_\_

The Recommendation is:

Pass, unamended 2312     Pass, with amendments 2311     Hold 2310     Recommit 2313

| Members                  | Aye      | Aye (WR) | Nay      | Excused  |
|--------------------------|----------|----------|----------|----------|
| KEOHOKALOLE, Jarrett (C) | ✓        |          |          |          |
| BAKER, Rosalyn H. (VC)   | ✓        |          |          |          |
| MORIWAKI, Sharon Y.      | ✓        |          |          |          |
| SAN BUENAVENTURA, Joy A. | ✓        |          |          |          |
| FEVELLA, Kurt            | ✓        |          |          |          |
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| <b>TOTAL</b>             | <b>5</b> | <b>-</b> | <b>-</b> | <b>-</b> |

Recommendation:     Adopted     Not Adopted

Chair's or Designee's Signature:  
*Rosalyn H. Baker*

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\*Only one measure per Record of Votes