



STATE OF HAWAII  
DEPARTMENT OF HEALTH  
KA 'ŌIHANA OLAKINO  
P. O. Box 3378  
Honolulu, HI 96801-3378  
doh.testimony@doh.hawaii.gov

**Testimony in SUPPORT of HB303 HD2**  
RELATING TO HEALTHCARE PRECEPTORS.

REPRESENTATIVE KYLE YAMASHITA, CHAIR  
HOUSE COMMITTEE ON FINANCE

Hearing Date/Time: February 21, 2025; 2:00 PM

Room Number: 308

1 **Department Testimony:** The Department of Health (DOH) supports HB303 HD2. Findings from  
2 the five-year evaluation of the Hawaii Preceptor Tax Credit Program, conducted by the  
3 Preceptor Credit Assurance Committee, showed that offering income tax credits to preceptors  
4 contributed to a 77% growth in the number of preceptors providing training and in 84  
5 professionals becoming preceptors. Expanding the eligibility criteria to allow additional  
6 healthcare professions to become preceptors and receive this tax credit would allow more  
7 students to train and work in Hawaii, thereby contributing to our healthcare workforce  
8 strategy.

9 Thank you for the opportunity to testify.



# UNIVERSITY OF HAWAII SYSTEM

## ‘ŌNAEHANA KULANUI O HAWAII

### Legislative Testimony

### Hō'ike Mana'o I Mua O Ka 'Aha'ōlelo

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Testimony Presented Before the  
House Committee on Finance  
Friday, February 21, 2025 at 2:00 p.m.

By

T. Samuel Shomaker, Dean and  
Kelley Withy, MD, Professor, Department of Family Medicine and Community Health,  
Hawaii'i/Pacific Basin Area Health Education Center (AHEC) Director

John A. Burns School of Medicine

And

Clementina D. Ceria-Ulep, Dean  
School of Nursing and Dental Hygiene

And

Alex Ortega, Dean  
Thompson School of Social Work and Public Health  
University of Hawai'i at Mānoa

And

Rae Matsumoto, Dean  
Daniel K. Inouye College of Pharmacy  
University of Hawai'i at Hilo

And

Michael Bruno, Provost  
University of Hawai'i at Mānoa

And

Bonnie Irwin, Chancellor  
University of Hawai'i at Hilo

### HB 303 HD2 – RELATING TO HEALTHCARE PRECEPTORS

Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee:

This testimony is presented on behalf of University of Hawai'i (UH), including John A. Burns School of Medicine (JABSOM), School of Nursing and Dental Hygiene (SONDH), the Thompson School of Social Work and Public Health, and the Daniel K. Inouye College of Pharmacy and School of Nursing.

Thank you for the opportunity to testify in **strong support** of HB 303 HD2 which amends the successful Preceptor Tax Credit program that allows for income tax incentives to health care providers who volunteer to provide clinical training for Hawaii's future health care workforce. The bill expands the definition of "preceptor" and "volunteer based supervised clinical training rotation" to improve accessibility for volunteer providers to receive income tax credits for serving as preceptors. The bill also removes "primary care" from the criteria to qualify as a preceptor, and adds physician assistants, social workers, and licensed dietitians to the list of preceptors as these

providers are invaluable to the training of future health care professionals and reflects Hawai'i's interprofessional training philosophy. The measure further expands eligibility for the tax credit to include accredited residency programs that require preceptor support.

In 2017, the Hawai'i State Center for Nursing identified a preceptor shortage. Preceptors are volunteer Advanced Practice Registered Nurses (APRN), physicians (MD), pharmacists (PH), and other healthcare professionals who volunteer their clinical time to teach our students. In speaking to fellow health professional programs, it became evident that the preceptor shortage was not ours alone, but a shared crisis among many of the UH programs in nursing, medicine and pharmacy. In 2018, the Legislature passed Act 43 with the goal to help our state health profession training programs alleviate this crisis by offering state income tax credits for APRN, MD, DO, and PH providers who volunteer as preceptors.

Although the preceptor tax credit program has been successful in attracting more healthcare professionals, questions remain as to the program's language regarding compensation and specialty practice language. This has resulted in fewer providers accessing this tax credit, even though the allocation and credit cap was secured in 2018.

Preceptors, or employed clinical providers who teach students during their workday, with no substantive change to their workload, and no additional compensation for teaching, are concerned that their existing clinical salary equates compensation under the preceptor tax credit provision. Therefore, clarifying the type of the compensation that a preceptor receives would assist in determining eligibility for the tax credit.

Similarly, because over 90% of APRNs are employed, this has affected existing preceptors as well as identifying potential new preceptors. Additionally, as all of our programs lead to primary care certifications and prepare future primary care providers, the educational programs require students to complete specialty rotations to deepen their ability to address common primary care conditions. These specialties include but are not limited to cardiology, endocrinology, pulmonology, and mental and behavioral health. These specialty rotations help the future provider learn when referral to specialists is necessary for a patient and how to refer.

JABSOM as well as other healthcare professions rely on volunteer preceptors who provide training and supervision to our students and residents. These preceptors play a vital role in educating the next generation of physicians, APRNs, pharmacists and other healthcare professions. The amendments to the definitions of "preceptor" and "volunteer-based supervised clinical training program" contained in the bill will expand the field of preceptors so that we may grow our training programs for primary care providers.

Practicum placements are a signature component of both undergraduate and graduate social work education. Students' work in community-based organizations provides

space for their academic work to be applied to real world situations. In order for student practicums to occur, each student must be matched with an individual field instructor who is required by our accrediting body to be a social worker. With the current workforce shortage of social workers and the high needs for their services in the state and beyond, we find it increasingly difficult to recruit practicum instructors. A practicum instructor's work with a student is considered beyond the normal scope of their day to day duties. We recognize the tremendous resource social work practicum instructors provide and know the success of the preceptor tax credit in allied professions has been tremendous. Social workers in Hawai'i would very much welcome the opportunity to access this tremendous benefit to support a vital workforce for community wellbeing.

The education training path for a pharmacist differs from nursing and medicine as well as the way clinical pharmacists' practice. The pharmacy student training curriculum stresses foundation building in the first three years of a four-year curriculum. The final fourth year includes both advanced primary care and specialty care pharmacy rotations. This training is based upon the profession's pharmacist role that combine both primary care (general medication management) and specialty disease management regardless of whether the practice setting is in the hospital or acute care setting, outpatient clinic or retail/specialty community pharmacy.

A pharmacist may receive a referral for a specific area of care (diabetes, blood pressure, asthma) however, in order to address the patient's specific need, review of the entire medication profile from a generalist standpoint must occur first. For example, a diabetes certified pharmacist receives a referral to initiate and maintain a diabetes medication(s) and monitor the disease. In order to manage the diabetes itself, the pharmacist must address the entire medication profile and all of the patient's disease states, especially chronic diseases that include major organ systems such as heart, kidney, liver and other major areas. Ongoing management of all medications and diseases is performed on a routine basis with the patient being part of the pharmacist's panel for ongoing management. This pharmacist becomes the 'primary' health care professional in regards to medication related diseases.

Thank you for your support of the state healthcare workforce development and healthcare education in Hawai'i.

**JOSH GREEN M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
Ka 'Oihana 'Auhau  
P.O. BOX 259  
HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

**GARY S. SUGANUMA**  
DIRECTOR

**KRISTEN M.R. SAKAMOTO**  
DEPUTY DIRECTOR

**TESTIMONY OF**  
**GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 303, H.D. 2, Relating to Healthcare Preceptors

**BEFORE THE:**

House Committee on Finance

**DATE:** Friday, February 21, 2025

**TIME:** 2:00 p.m.

**LOCATION:** State Capitol, Room 308

Chair Yamashita, Vice-Chair Takenouchi, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding H.B. 303, H.D. 2, for your consideration.

H.B. 303, H.D. 2, amends section 235-110.25, Hawaii Revised Statutes, regarding the healthcare preceptor income tax credit, by:

- (1) Amending the definition of "preceptor" and "volunteer-based supervised clinical training rotation" to include specialty providers who support the development and training of students in clinical health care practice;
- (2) Removing "primary care" practice as a criteria to qualify as a preceptor;
- (3) Amending the definition of "eligible professional degree or training certificate," by adding students in the areas of physician assistants, dietitians, and social workers;
- (4) Amending the definition of "eligible student" by adding physician assistant students, dietitian students, social work students, or residents enrolled in an eligible academic program, residency program, or fellowship;
- (5) Adding a definition for "residency program" to include residency or fellowship programs, nationally accredited through academia or employers;

- (6) Amending the definition of “nationally accredited” to include nursing residents, pharmacy students, physician assistant students, dietician students, and social work students, that are each accredited by their unique accrediting bodies;
- (7) Clarifying that a preceptor may be compensated through their clinical salary for providing standard clinical services, distinguishing those services from the volunteer-based supervised clinical training rotation that is applicable to this credit;
- (8) Amending the preceptor credit assurance committee to include the Director of Health or the director’s designee, the Hawaii/Pacific basin area health education center, the center for nursing, and academic and residency programs with eligible students; and
- (9) Accepting accreditation by any other accreditation body recognized by the preceptor credit assurance committee.

This measure has a defective effective date of July 1, 3000, provided that the expanded definitions in section 2 apply to taxable years beginning after December 31, 2025.

DOTAX estimates the expected revenue loss as follows:

**General Fund Impact (\$ millions)**

FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
-1.0	-1.0	-1.0	-1.0	-1.0	-1.0

DOTAX can administer this measure for taxable years beginning after December 31, 2025.

Thank you for the opportunity to provide comments on this measure.



**HAWAII HEALTH SYSTEMS**  
C O R P O R A T I O N

*"Quality Healthcare For All"*

**COMMITTEE ON FINANCE**

**Rep. Kyle T. Yamashita, Chair**

**Rep. Jenna Takenouchi, Vice Chair**

January 21, 2025

2:00 PM

Hawaii State Capitol

Room 308 & Via Videoconference

**Support of H.B. 303, H.D. 2**

**RELATING TO HEALTHCARE PRECEPTORS**

Expands the definitions of "preceptor" and "volunteer-based supervised clinical training rotation" to improve accessibility for providers to receive income tax credits for acting as preceptors, including removing "primary care" from the criteria to qualify as a preceptor.

Adds dietitians, physician assistants, and social workers to the list of preceptors and eligible students. Expands eligibility for the tax credit to include accredited residency programs that require preceptor support. Adds the Director of Health and residency programs with eligible students to the Preceptor Credit Assurance Committee. Applies to taxable years beginning after 12/31/2025. Effective 7/1/3000. (HD2)

Edward N. Chu

President & Chief Executive Officer

Hawaii Health Systems Corporation

On behalf of the Hawaii Health Systems Corporation (HHSC) Corporate Board of Directors, thank you for the opportunity to present testimony in **support of HB 303, HD2.**

The challenges in healthcare workforce shortages facing especially Hawaii's neighbor islands are well-known. Expanding and continuing to support the preceptor tax credit is one of the avenues Hawaii can take to work towards cultivating a dynamic healthcare workforce for all of Hawaii.

Thank you for the opportunity to provide testimony on this matter.



**Testimony Presented Before the  
House Committee on Finance  
Friday, February 21, 2025 at 2:00 P.M.  
Conference Room 308 and videoconference  
By  
Laura Reichhardt, APRN, AGPCNP-BC  
Director, Hawai'i State Center for Nursing  
University of Hawai'i at Mānoa**

**TESTIMONY IN STRONG SUPPORT on H.B. 303, H.D. 2**

Chair Yamashita, Vice Chair Takenouchi, and members of the committee: Thank you for the opportunity to testify in **strong support of this measure**. By way of this measure, the Hawai'i State Center for Nursing does not ask for new or expanded appropriations to the tax credit program.

This measure, H.B. 303, H.D. 2, proposes to clarify the definition of preceptor to allow a broader array of specialty providers who engage in teaching future primary care providers, clarify the definition of “volunteer-based supervised clinical training rotation” related to both time spent teaching students and what constitutes compensation for precepting, and amend the Preceptor Credit Assurance Committee to improve administration and roles. In addition, this measure increases access to the tax credit program by including all specialties who engage in precepting, and expand the professions to include physician assistants, social work, and registered dietitians.

Preceptor Tax Credit Assurance Committee Admin SubCommittee (Hawai'i State Center for Nursing and UH JABSOM Area Health Education Center) updated preceptor tax credit allocation projections based on the HB303 introduced version of this bill. Based on the estimated student or resident enrollments and clinical rotation hours, we estimated a maximum of 1,623 hours to be recorded. Year after year, nearly 1 in 8 of all recorded rotations do not yield a tax credit due to too few hours taught by the preceptor. In addition, 4% of annual tax credits are allocated to people who teach far beyond 400 hours, who receive the maximum of 5 credits despite teaching considerably more credits. **In effect, the upper and lower thresholds for allocating tax credits results in a buffering of approximately 16%, which makes it unlikely for the Preceptor Credit Assurance Committee to allocate the maximum potential of tax credits in the near future.**

	2026	2023 Distribution			
		Credits	Credit Amounts	Hours	Distribution
Max Potential	<b>1623</b>	1005			
Projected Allocation	<b>1431</b>	886			
5	<b>589</b>	365	5	400+	36%
4	<b>123</b>	76	4	320-399	8%
3	<b>194</b>	120	3	240-319	12%
2	<b>291</b>	180	2	160-239	18%
1	<b>234</b>	145	1	80-159	14%
0	<b>192</b>	119	0	below 80	12%

*The mission of the Hawai'i State Center is to engage in nursing workforce research, promote best practices and disseminate knowledge, cultivate a diverse and well-prepared workforce, support healthy work environments, champion lifelong learning, and strategically plan for sound nursing workforce policy.*



The proposed changes are in line with the recommendations in the five-year assessment of the Preceptor Tax Credit Program.

MAINTAIN	ADD	CHANGE
<ul style="list-style-type: none"> <li>Keep the process that local schools submit clinical rotation information;</li> <li>Keep the requirement that preceptors must self-verify their location, license information, specialty, and lack of existing compensation for precepting; and</li> <li>Keep, and clarify, the requirement that the tax credit is for non-compensated precepting activities only.</li> </ul>	<ul style="list-style-type: none"> <li>Add additional healthcare provider professions with schools in Hawai'i, including physical therapy, occupational therapy, social work, registered dietitians, and physician assistants.</li> </ul>	<ul style="list-style-type: none"> <li>Remove primary care specialty requirement for preceptors; and</li> <li>Remove requirement that only preceptor education for primary care students may be eligible for tax credits.</li> </ul>

TABLE I: RECOMMENDATION SUMMARY FROM THE PRECEPTOR NEEDS ASSESSMENT

In 2018, the Hawai'i Legislature, in their great wisdom, enacted Act 43, which authorized and funded \$1.5 million in tax credits for advanced practice registered nurse, physician, and pharmacist professionals who train in-state students in their respective practice areas.

This program was intended to help alleviate the bottleneck within health education programs related to a shortage of clinical education sites and preceptors. The tax credit program has successfully grown the preceptor base over time (Figure 4). However, there is room to expand the program even with the positive growth.

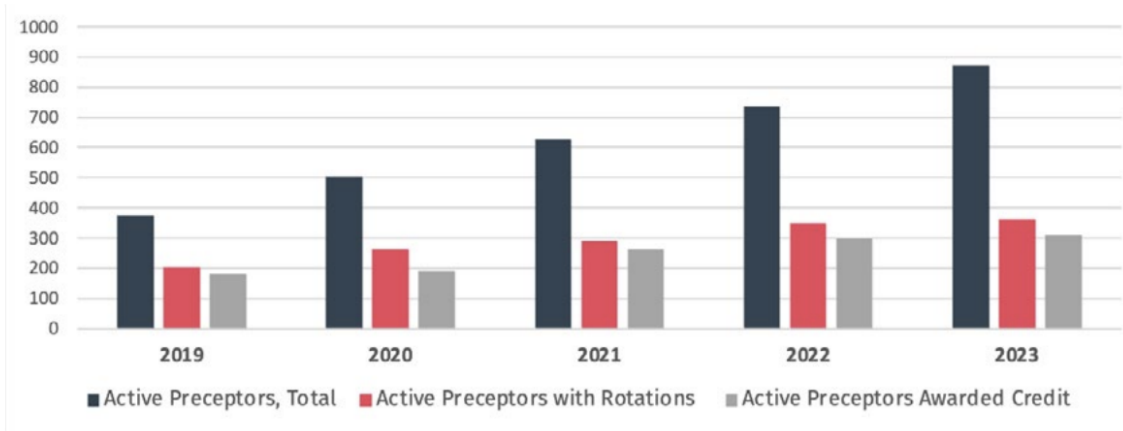


FIGURE 4: GROWTH IN PRECEPTORS, REGISTERED, WITH ROTATIONS AND RECEIVING TAX CREDITS

*The mission of the Hawai'i State Center is to engage in nursing workforce research, promote best practices and disseminate knowledge, cultivate a diverse and well-prepared workforce, support healthy work environments, champion lifelong learning, and strategically plan for sound nursing workforce policy.*

**While the program is achieving the established goals, there is room to grow.**

As one of the two administering organizations of the Preceptor Tax Credit program and Preceptor Credit Assurance Committee, the Center has verified that Social Work, Physician Assistants, and Registered Dietitians have the same professional criteria that currently enables us to maintain a functioning program for APRNs, physicians, and pharmacists. These criteria include: 1) professionals maintaining licensure in Hawai'i; 2) in-state schools that maintain preceptor coordination; 3) preceptor education that occurs during education enrollment (as opposed to post-graduation activities); and 4) schools with national accreditation. These standards are used in the verification process to ensure eligibility of preceptors and participating academic programs, as defined in H.R.S. 235-110.45 and H.R.S. 321-2.7.

Further, based on the current performance and anticipated growth in the tax credit allocations by expanding the tax credits beyond primary care, funds remain. The Preceptor Credit Assurance Committee voted in favor of supporting other critically needed health professions by way of this program considering that there is a need, an ability to maintain the program's legally mandated verification requirements, and fiscal capacity.

The Hawai'i State Center for Nursing respectfully asks the Committee to pass this measure through your committee. The Center thanks your committee for its commitment to the people of Hawai'i and ensuring access to high-quality health care by supporting local healthcare education and training initiatives.

*The mission of the Hawai'i State Center is to engage in nursing workforce research, promote best practices and disseminate knowledge, cultivate a diverse and well-prepared workforce, support healthy work environments, champion lifelong learning, and strategically plan for sound nursing workforce policy.*



**February 21, 2025 at 2:00 pm**  
**Conference Room 308**

**House Committee on Finance**

To: Chair Kyle T. Yamashita  
Vice Chair Jenna Takenouchi

From: Paige Heckathorn Choy  
AVP, Government Affairs  
Healthcare Association of Hawaii

Re: **Support**  
**HB 303 HD 2, Relating to Healthcare Preceptors**

The Healthcare Association of Hawaii (HAH), established in 1939, serves as the leading voice of healthcare on behalf of 170 member organizations who represent almost every aspect of the health care continuum in Hawaii. Members include acute care hospitals, skilled nursing facilities, home health agencies, hospices, assisted living facilities and durable medical equipment suppliers. In addition to providing access to appropriate, affordable, high-quality care to all of Hawaii's residents, our members contribute significantly to Hawaii's economy by employing over 30,000 people statewide.

Thank you for the opportunity to **support** this measure, which seeks to expand the eligibility criteria for the healthcare preceptor tax credit in Hawaii and make other changes to strengthen the program. This program is important to addressing the pressing shortage of healthcare providers in our state by improving the accessibility of these tax credits for more provider types, including those who may provide specialty care.

Preceptors play an indispensable role in the education and training of our future healthcare workforce. They serve as experienced mentors, providing hands-on clinical training and supervision to students across various healthcare disciplines. This mentorship is vital for students to translate theoretical knowledge into practical skills, ensuring they are well-prepared to deliver high-quality patient care upon entering the workforce.

Expanding the eligibility for this successful program to include a broader range of healthcare providers will help incentivize more professionals to serve as preceptors. This expansion is expected to enhance the training opportunities for students and help to ensure a more robust pipeline of well-trained providers ready to meet the diverse healthcare needs of our population.

Thank you for hearing this important measure and your continued support for building a strong healthcare workforce in Hawaii.



DATE: 19 Feb 2025

TO: Chair Kyle Yamashita  
Vice-Chair Jenna Takenouchi  
House Committee on Finance

FROM: Leocadia Conlon, PhD, MPH, PA-C  
Legislative Liaison, Hawai'i Academy of Physician Assistants

RE: HB303 HD2 RELATING TO HEALTHCARE PRECEPTORS

Hearing Date/time: Friday 2-21-25 2:00PM  
Place: House conference room 308

Dear Chair Yamashita and Vice-Chair Takenouchi,

Thank you for the opportunity to provide testimony on HB303 HD2, which expands the definitions of preceptor and volunteer based supervised training rotations to improve accessibility for providers to receive income tax credits for acting as preceptors, including removing "primary care" from the criteria to qualify as a preceptor. Adds dietitians, physician assistants, and social workers to the list of preceptors and eligible students. Expands eligibility for the tax credit to include accredited residency programs that require preceptor support.

**The Hawai'i Academy of Physician Assistants (HAPA) STRONGLY SUPPORTS HB303.** HAPA is the Hawai'i state chapter of The American Academy of PAs.

HAPA supports HB303 HD2 because it will include physician assistants (PA) and physician assistant students in the Preceptor Tax Credit (PTC) program. This will create equitable opportunities for clinical education among PAs and advanced practice registered nurse (APRN) students of Hawai'i based academic institutions, and equity among PA and APRN preceptors who voluntarily supervise clinical training rotations; whereas currently only physicians and APRNs who precept medical or APRN students are eligible for the PTC. Additionally, the bill supports the clinical training requirements of PA, medical, and APRN students who must receive clinical training in a variety of clinical specialties as set by their respective national accreditation standards. Finally, this bill recognizes the importance of an interdisciplinary healthcare workforce by also including Social Workers and Dietitians and Social Work and Dietician students in the PTC.



The Hawai'i Academy of Physician Assistants recognizes that PA education in Hawai'i is crucial for expanding the state's healthcare workforce. The establishment of the Hawai'i Pacific University PA Program on O'ahu, and the University of Washington MEDEX PA Program on Hawai'i Island, further demonstrates a commitment to training PAs specifically prepared to serve Hawai'i's communities. By supporting clinical preceptors who supervise PA training throughout the state, we can better ensure that PA graduates secure employment and encourage them to build long-term careers in Hawai'i.

Physician Assistants (PAs) are state-licensed, nationally certified medical providers, who receive rigorous medical training modeled on medical school curriculum. PAs play a critical role on healthcare delivery teams, and along with their physician and APRN counterparts, help ensure the delivery of high-quality healthcare. Amidst a statewide physician shortage, PAs are successfully filling critical gaps in healthcare and reducing health disparities by expanding access to care for communities in Hawai'i. PAs are found in every clinical setting and in every medical specialty and are authorized by the Affordable Care Act (ACA), along with physicians and APRNs, to serve as primary care providers (PCP) for their patients.

It is important to note that the proposed revisions to the PTC will not result in an increase in the Preceptor Tax Credit. The current cap on the tax credit is 1.5 million dollars/tax year. The program as it stands, awarded \$676,000 in tax credits in 2024, with a cumulative \$2,657,000 tax credits issued to Hawai'i's currently eligible preceptors since the program started in 2019. By expanding eligibility to include additional healthcare providers, these excess funds can be allocated more effectively to support a broader range of preceptors and students. Expanding this program ensures that these resources are used to maximize their impact on healthcare education, equality, and access.

Thank you for the opportunity to provide testimony on this important healthcare workforce issue.

Friday, February 21, 2025; 2:00 PM  
Conference Room 308 & Video Conference

**House Committee on Finance**

To: Representative Kyle Yamashita, Chair  
Representative Jenna Takenouchi, Vice Chair

From: Michael Robinson  
Vice President, Government Relations & Community Affairs

**Re: Testimony in Support of HB 303, HD2  
Relating to Health Care Preceptors**

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My name is Michael Robinson, and I am the Vice President of Government Relations & Community Affairs at Hawai'i Pacific Health. Hawai'i Pacific Health is a not-for-profit health care system comprised of its four medical centers – Kapi'olani, Pali Momi, Straub and Wilcox and over 70 locations statewide with a mission of creating a healthier Hawai'i.

HPH writes in SUPPORT of HB 303, HD2 which amends the definition of “preceptor” and “volunteer-based supervised clinical training rotation” to improve accessibility for providers to participate in the preceptor tax credit program. The bill also removes “primary care” from the criteria to qualify as a preceptor, and adds physician assistants, social workers, and licensed dietitians to the list of preceptors as these providers are invaluable to the training of future health care professionals and reflects Hawai'i's interprofessional training philosophy. The measure further expands eligibility for the tax credit to include accredited residency programs that require preceptor support.

Preceptors are advanced practice registered nurses (APRN), physicians (MD), pharmacists (PH), and other healthcare professionals who volunteer their clinical time to teach and train students. The lack of sufficient numbers of healthcare professionals to act as preceptors impacts many of the University of Hawai'i's programs in nursing, medicine and pharmacy in terms of the programs' ability to train students. Passed in 2018, the preceptor tax credit has helped to increase the pool of health profession training programs and alleviate the crisis of the preceptor shortage. The preceptor tax credit offers state income tax credits for APRN, MD, DO, and PH providers who volunteer as preceptors.

While the tax credit provides an incentive to the preceptors, the current statutory definitions have limited the number of preceptors who are eligible for the credit. Physicians who maintain a primary care practice in the state provide a valuable service, however, physicians in other fields of specialty practice also are vital to providing training in primary care. Expanding the definition of “preceptor” to include other fields of practice

would expand the pool of available preceptors to train new healthcare providers and allow for enhanced training opportunities to grow our workforce.

Thank you for the opportunity to testify.



**Testimony to the House Committee on Finance  
Friday, February 21, 2025; 2:00 p.m.  
State Capitol, Conference Room 308  
Via Videoconference**

**RE: HOUSE BILL NO. 0303, HOUSE DRAFT 2, RELATING TO HEALTHCARE PRECEPTORS.**

Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee:

The Hawaii Primary Care Association (HPCA) is a 501(c)(3) organization established to advocate for, expand access to, and sustain high quality care through the statewide network of Community Health Centers throughout the State of Hawaii. The HPCA **SUPPORTS** House Bill No. 0303, House Draft 2, RELATING TO HEALTHCARE PRECEPTORS.

By way of background, the HPCA represents Hawaii's Federally Qualified Health Centers (FQHCs). FQHCs provide desperately needed medical services at the frontlines to over 150,000 patients each year who live in rural and underserved communities. Long considered champions for creating a more sustainable, integrated, and wellness-oriented system of health, FQHCs provide a more efficient, more effective and more comprehensive system of healthcare.

The bill, as received by your Committee, would:

- (1) Improve accessibility for providers to receive income tax credits for acting as preceptors;
- (2) Expand the list of preceptors and eligible students to include physician assistants, social workers, and licensed dietitians;
- (3) Expand eligibility for the tax credit to include accredited residency programs that require preceptor support; and
- (4) Revise the membership of the preceptor credit assurance committee to include the Director of Health and residency programs with eligible students.

This bill would take effect on July 1, 3000, and apply to taxable years beginning after December 31, 2025.



The State of Hawaii is experiencing a severe shortage of health care professionals in the workforce, especially in rural areas. Recent studies note that the current shortage of physicians is at 20% of the total full-time equivalent positions throughout the State. The shortage is especially severe in the fields of primary care, infectious diseases, colorectal surgery, pathology, general surgery, pulmonology, neurology, neurosurgery, orthopedic surgery, family medicine, cardiothoracic surgery, rheumatology, cardiology, hematology/oncology, and pediatric subspecialties of endocrinology, cardiology, neurology, hematology/oncology, and gastroenterology.

This bill would enhance a financial incentive to improve the quality and stock of Hawaii's future healthcare workforce. Accordingly we commend this effort and wish to participate in any and all discussions concerning workforce development.

**We urge your favorable consideration of this bill.**

Thank you for the opportunity to testify. Should you have any questions, please do not hesitate to contact Public Affairs and Policy Director Erik K. Abe at 536-8442, or [eabe@hawaiiipca.net](mailto:eabe@hawaiiipca.net).

Testimony of  
Jonathan Ching  
Government Relations Director

Before:  
House Committee on Finance  
The Honorable Kyle T. Yamashita, Chair  
The Honorable Jenna Takenouchi, Vice Chair

February 21, 2025  
2:00 p.m.  
Via Videoconference  
Conference Room 308

**Re: HB 303, HD2, Relating to Healthcare Preceptors**

Chair Yamashita, Vice Chair Takenouchi, and committee members, thank you for this opportunity to provide testimony on HB 303, HD2 which makes several changes to the current Hawaii Preceptor Tax Credit, which was established in 2019, by broadening the type of clinical rotations eligible to include all clinical specialties and include a larger group of healthcare professionals vital to the interdisciplinary healthcare workforce needs of Hawaii

**Kaiser Permanente Hawai'i SUPPORTS HB 303, HD2.**

Kaiser Permanente Hawai'i is one of the nation's largest not-for-profit health plans, serving 12.6 million members nationwide, and more than 271,000 members in Hawai'i. In Hawai'i, more than 4,200 dedicated employees and more than 650 Hawai'i Permanente Medical Group physicians and advance practice providers work in our integrated health system to provide our members coordinated care and coverage. Kaiser Permanente Hawai'i has more than 20+ medical facilities, including our award-winning Moanalua Medical Center. We continue to provide high-quality coordinated care for our members and deliver on our commitment to improve the health of our members and the people living in the communities we serve.

Kaiser Permanente Hawai'i supports HB 303, HD2 because it would expand the definition of "preceptor" to acknowledge the many medical specialists who support the training of primary care students and who would be eligible for the credit but for the narrow definition of the term. Training for primary care requires precepting experiences with both primary and specialist providers. Furthermore, the inclusion of physician assistants (PA), social workers, and licensed dietitians reflects the inclusion of a larger group of healthcare professionals properly reflects the interdisciplinary healthcare workforce in Hawaii.

In 2023, KP physician preceptors supported over 250 individual eligible rotations in internal medicine, family medicine, pediatrics, obstetrics and gynecology, geriatrics, continuing care, and sports medicine for a total of 19,324 rotation hours, resulting in 108 tax credits. Pharmacy preceptors also supported 676 rotation hours for 6 tax credits. In addition, we had 40 nurse preceptors and placed 285 students throughout inpatient nursing.

Mahalo for the opportunity to testify on this important measure.



To: The Honorable Greggor Ilagan, Chair  
The Honorable Ikaika Hussey, Vice Chair  
Members, House Committee on Economic Development & Technology

From: Jace Mikulanec, Director, Government Relations, The Queen's Health Systems

Date: February 7, 2025

Re: Support for HB303 HD1: Relating to Healthcare Preceptors

The Queen's Health Systems (Queen's) is a nonprofit corporation that provides expanded health care capabilities to the people of Hawai'i and the Pacific Basin. Since the founding of the first Queen's hospital in 1859 by Queen Emma and King Kamehameha IV, it has been our mission to provide quality health care services in perpetuity for Native Hawaiians and all of the people of Hawai'i. Over the years, the organization has grown to four hospitals, and more than 10,000 affiliated physicians, caregivers, and dedicated medical staff statewide. As the preeminent health care system in Hawai'i, Queen's strives to provide superior patient care that is constantly advancing through education and research.

Queen's **supports** HB303 HD1, which expands eligibility for the health care preceptor tax credit by clarifying that preceptors may be compensated for standard clinical services and including specialties that support the development and training of students in primary care, and includes the Director of Health on the Preceptor Credit Assurance Committee.

Queen's supported the creation of the preceptor tax credit in 2018 as one of several methods to address the shortage of primary, community-based and acute care providers in the state of Hawai'i. One successful avenue to incentivize providers to participate as preceptors is a tax credit for practitioners willing to volunteer their time and provide their expertise as mentors. Queen's alone has approximately 131 residents and fellows in our residency program supported by preceptors. We support the amended definition of "preceptor" to include specialists which will further expand the diversity of preceptors in our residency and fellowship programs.

Thank you for the opportunity to testify on this measure.

*The mission of The Queen's Health System is to fulfill the intent of Queen Emma and King Kamehameha IV to provide in perpetuity quality health care services to improve the well-being of Native Hawaiians and all of the people of Hawai'i.*

# TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

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SUBJECT: NET INCOME, Expand Healthcare Preceptor Credit

BILL NUMBER: HB 303 HD 2

INTRODUCED BY: House Committee on Economic Development & Technology

EXECUTIVE SUMMARY: Expands the definitions of "preceptor" and "volunteer-based supervised clinical training rotation" to improve accessibility for providers to receive income tax credits for acting as preceptors, including removing "primary care" from the criteria to qualify as a preceptor. Adds dietitians, physician assistants, and social workers to the list of preceptors and eligible students. Expands eligibility for the tax credit to include accredited residency programs that require preceptor support. Adds the Director of Health and residency programs with eligible students to the Preceptor Credit Assurance Committee.

SYNOPSIS: Amends section 235-110.25(g), HRS, to add definitions for dietician student, physician assistant student and social work student and adds these professions to the definition of "eligible student" and "Preceptor" for purposes of the healthcare preceptor income tax credit.

Amends section 235-110.25(g), HRS, to add a definition for residency program.

Amends section 235-110.25(g), HRS, definition of eligible student to add students enrolled in a residency program or fellowship.

Amends section 235-110.25(g), HRS, definition of "volunteer-based supervised clinical training rotation" to allow a preceptor to be compensated for providing standard clinical services, while providing that the preceptor be uncompensated for (1) the clinical training above or beyond clinical salary or reimbursements for clinical services, or 2) the provision of clinical training services from tuition funds or from state general funds.

Makes other conforming changes to section 235-110.25(g).

Amends section 321-2.7(a)(2)(C), HRS, to add attestation provisions if the preceptor is compensated.

Amends section 321-2.7(b), HRS, to revise the membership of the preceptor credit assurance committee, adding the director of health or the director's designee, and representatives of academic programs with eligible students and residency programs with eligible students.

EFFECTIVE DATE: July 1, 3000; Section 2 applicable to taxable years beginning after December 31, 2025.

STAFF COMMENTS: The credit for healthcare preceptors was added by Act 43, SLH 2018. This measure appears to arise from the department of health's first five-year evaluation of

the program made to the 2024 Legislature. The evaluation noted an increase in preceptors and recommended the addition of other classes of health care providers.

The bill, by allowing physician assistants, dieticians, and social workers into the program and removing the current restriction to primary care, scales the program up and will have a revenue impact.

Digested: 2/19/2025

**HB-303-HD-2**

Submitted on: 2/20/2025 10:07:07 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Dean Shivvers	Hawaii State Chiropractic Association	Support	Written Testimony Only

Comments:

We believe chiropractic should be added to this bill. Our profession has a shortage of doctors and this bill would help attract more.

**Testimony Presented Before the  
House Committee on FINANCE**

**HEARING: Friday, February 21, 2025 at 2:00PM**

**PLACE: Room 308 State Capital and via videoconference**



**Hawai'i – American Nurses Association (Hawai'i-ANA)**

**HB303, HD2 – Relating to Healthcare Preceptors**

Chair Rep. Kyle T. Yamashita, Vice Chair Rep. Jenna Takenouchi, and members of the House Committee on Finance, thank you for providing this opportunity for Hawai'i - American Nurses Association (Hawai'i-ANA) to provide testimony **in strong support of HB303, HD2.**

Hawai'i-American Nurses Association (Hawai'i- ANA) is the professional association for over 17,000 registered nurses who live and work in Hawai'i. Our mission is to advocate for the improvement of the healthcare system in the communities where we live and work.

The preceptor tax credit program is intended to help alleviate the bottleneck within health education programs related to a shortage of clinical education sites and preceptors. The tax credit program has successfully grown the body of preceptors. However, there is room to expand this program and there are sufficient funds to broaden access to the tax credit program to other specialty providers engaged in precepting in-state students beyond the current advanced practice registered nurse,



physician, and pharmacist professionals, to include social work, physician assistants, and registered dietitians. Clearly, there is a need, an ability to maintain the program's legally mandated verification requirements and fiscal capacity, to expand this successful program.

Hawai'i-ANA thanks your committee for its commitment to the people of Hawai'i in ensuring access to high-quality health care by supporting local healthcare education and training initiatives. Thank you for the opportunity to testify in support of this measure.

Contact information for Hawai'i – American Nurses Association:

President: Dr. Denise Cohen, PhD, APRN, FNP-BC, [president@hawaii-ana.org](mailto:president@hawaii-ana.org)

Executive Director: Elizabeth M. Kahakua, BSN [executivedirector@hawaii-ana.org](mailto:executivedirector@hawaii-ana.org)  
phone (808) 779-3001 500 Lunalilo Home Road, #27-E, Honolulu HI 96825



### Hawaii Medical Association

1360 South Beretania Street, Suite 200 • Honolulu, Hawaii 96814  
Phone: 808.536.7702 • Fax: 808.528.2376 • hawaiimedicalassociation.org

#### HOUSE COMMITTEE ON FINANCE

Representative Kyle T Yamashita, Chair

Representative Jenna Takenouchi, Vice Chair

Date: February 21, 2025

From: Hawaii Medical Association (HMA)

Jerald Garcia MD - Chair, HMA Public Policy Committee

**Re: HB 303 HD2 HEALTHCARE PRECEPTORS** - Healthcare Preceptor Tax Credit; Dietitians; Physician Assistants; Social Workers; Residency Programs; Preceptor Credit Assurance Committee; Director of Health

**Position: Support**

Clinical preceptors are vital to the maintenance of solid education and experience for future physicians of Hawaii, as well as the recruitment to our state when training is complete. HMA strongly supports all efforts to address healthcare professional education and our critical Hawaii physician shortage.

Thank you for allowing the Hawaii Medical Association to testify in support of this measure.

#### 2025 Hawaii Medical Association Officers

Elizabeth Ann Ignacio, MD, President • Nadine Tenn-Salle, MD, President Elect • Angela Pratt, MD, Immediate Past President  
Jerris Hedges, MD, Treasurer • Thomas Kosasa, MD, Secretary • Marc Alexander, Executive Director

#### 2025 Hawaii Medical Association Public Policy Coordination Team

Jerald Garcia, MD, Chair  
Linda Rosehill, JD, Government Relations • Marc Alexander, Executive Director



Testimony presented before the  
House Committee on Finance  
February 21, 2025

Dr. Corrie L. Sanders on behalf of  
The Hawai'i Pharmacists Association (HPhA)

Honorable Chair Yamashita, Vice Chair Takenouchi, and Members of the Finance Committee,

Thank you for the opportunity to testify in **strong support with amendments of HB 303** which amends the successful Preceptor Tax Credit program that allows for income tax incentives to health care providers who volunteer to provide clinical training for Hawai'i's future health care workforce. This bill also expands the definition of "preceptor" and "volunteer based supervised clinical training rotation" and removes "primary care" from the criteria to qualify as a preceptor while adding other care professionals for eligibility with the inclusion of residency programs.

We would like to acknowledge the interdisciplinary working group within the University of Hawai'i System to expand these tax credits across various health professions. We strongly support the reasoning outlined by this team **further expand this initiative to include pharmacists and pharmacy residency preceptors** across the state that continue to educate and train the next generation of student pharmacists without any financial incentive.

We do recommend a minor amendment, to be consistent with the verbiage for other residency providers across the state as defined in the measure:

-In the definitions section, "Nationally accredited" shall include: Accreditation for pharmacy residency programs shall be offered by the American Society of Health System Pharmacists."

On behalf of the Hawai'i Pharmacists Association, mahalo for this opportunity to testify in support of HB 303 with amendments.

Very Respectfully,

A handwritten signature in black ink that reads "Corrie L. Sanders". The signature is written in a cursive, flowing style.

Corrie L. Sanders, PharmD., BCACP, CPGx  
Executive Director, Hawai'i Pharmacists Association

**HB-303-HD-2**

Submitted on: 2/20/2025 10:13:17 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Raya Keliinui	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 10:13:38 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Caitlyn Shivvers	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 10:24:04 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jocelyn Kapahua	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 10:43:11 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
LILY VAN	Individual	Support	Written Testimony Only

Comments:

Honorable Chair Yamashita, Vice Chair Takenouchi, and Members of the Committee,

Thank you for the opportunity to testify in **strong support of HB 303** which amends the successful Preceptor Tax Credit program that allows for income tax incentives to health care providers who volunteer to provide clinical training for Hawai'i's future healthcare workforce. This bill also expands the definition of "preceptor" and "volunteer based supervised clinical training rotation" and removes "primary care" from the criteria to qualify as a preceptor while adding other care professionals for eligibility with the inclusion of residency programs.

I would like to acknowledge the work of the interdisciplinary working group within the University of Hawai'i System to expand these tax credits across various health professions. As a pharmacy residency program director, I recognize the importance of training and keeping our local healthcare professionals within our state. In order to maintain opportunities for post-doctoral training of pharmacists, we need to ensure that our preceptors are also appropriately supported.

Thank you for this opportunity to testify in support of HB 303.

Respectfully,

Lily Van, PharmD, BCACP, CDCES

**HB-303-HD-2**

Submitted on: 2/20/2025 11:22:13 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mialoha Rhealyn Dinong	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.



**HB-303-HD-2**

Submitted on: 2/20/2025 11:30:55 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Austin Koziol	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 11:37:06 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Allison King	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 11:37:19 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Beannalyn Tedtaotao	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 11:37:23 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sasha Nicole Arreola	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 11:37:24 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Shenice	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 11:39:58 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nawai Emmsley	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of chiropractors and this bill would help attract them to Hawai'i.

**HB-303-HD-2**

Submitted on: 2/20/2025 11:40:41 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Joe Leonardi	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawai'i.

**HB-303-HD-2**

Submitted on: 2/20/2025 11:44:40 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Austin Blanchon	Individual	Support	Written Testimony Only

Comments:

I very kindly request to add chiropractic to this bill. Our state has a shortage of chiropractors and this bill would help attract them to Hawaii!



**HB-303-HD-2**

Submitted on: 2/20/2025 11:48:12 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jonah Carignan	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 11:53:06 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Scott Deane	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 11:58:15 AM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Roberto Diaz	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 12:13:47 PM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Megan Sparling	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 12:14:00 PM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Katie Gillum	Individual	Comments	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 12:17:15 PM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Randy Baldomero	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawai'i.

**HB-303-HD-2**

Submitted on: 2/20/2025 12:20:51 PM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jasmine Beard	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 12:26:42 PM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Natalie Keith	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.



**HB-303-HD-2**

Submitted on: 2/20/2025 12:55:28 PM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sarah Ward	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 12:57:53 PM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kaichu	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 1:26:16 PM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Paulene Quitazol	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractor to this bill. Our state has a shortage of Chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 1:52:42 PM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cody McKillip	Individual	Support	Written Testimony Only

Comments:

I kindly request to add chiropractic to this bill. Our state has a shortage of chiropractors and this bill would help attract them to Hawaii.

**HB-303-HD-2**

Submitted on: 2/20/2025 3:08:30 PM

Testimony for FIN on 2/21/2025 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Danielle A Wilson	Individual	Support	Written Testimony Only

Comments:

I would like to request to add chiropractic to this bill. there is a great need for chiropractic in Hawaii, and this could attract more chiropractors to be here