

Honolulu, Hawaii

MAR 05 , 2026

RE: H.B. No. 1591
H.D. 1

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Madame:

Your Committee on Finance, to which was referred H.B. No. 1591, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO HEALTH CARE,"

begs leave to report as follows:

The purpose of this measure is to make various amendments related to the Healthcare Preceptor Tax Credit, including:

- (1) Adding and amending various definitions 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;
- (2) Adding physician assistants, dietitians, and social workers to the list of preceptors and eligible students;
- (3) Expanding eligibility for the tax credit to include accredited residency programs that require preceptor support; and
- (4) Revising the membership of the Preceptor Credit Assurance Committee to include the Director of Health and representatives of residency programs with eligible students.



Your Committee received testimony in support of this measure from the University of Hawai'i System; Board of Nursing; Hawaii State Commission on the Status of Women; Hawai'i State Center for Nursing; Chaminade University of Honolulu; Hawaii Substance Abuse Coalition; Hawaii Primary Care Association; Hawai'i Psychological Association; Hawai'i Public Health Institute; Hawai'i Pacific Health; Hawaii Family Physicians; Healthcare Association of Hawaii; The Queen's Health Systems; Ali'i Ambulatory Surgery Center; Waianae Coast Comprehensive Health Center; Hawaii Island Community Health Center; Hawaii Association of Professional Nurses; Hawaii Medical Association; Hawaii Academy of Physician Assistants; Kaiser Permanente Hawai'i; Hina Mauka; Ali'i Health Care; 'Ohi'a Midwifery & Wellness, LLC; and numerous individuals. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1591, H.D. 1, and recommends that it pass Third Reading.

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



CHRIS TODD, Chair



