

STAND. COM. REP. NO. **3336**

Honolulu, Hawaii

**MAR 30 2026**

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

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-Third State Legislature  
Regular Session of 2026  
State of Hawaii

Sir:

Your Committee on Health and Human Services, 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 and intent of this measure is to:

- (1) Expand the definitions of "preceptor" and "volunteer-based supervised clinical training rotation" applicable to the Healthcare Preceptor Tax Credit 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) Add physician assistants, dietitians, and social workers to the list of preceptors and eligible students;
- (3) Expand eligibility for the tax credit to include accredited residency programs that require preceptor support; and
- (4) Add the Director of Health and representatives of residency programs with eligible students to the Preceptor Credit Assurance Committee.



Your Committee received testimony in support of this measure from the Department of Health, Board of Nursing, Hawaii State Council on Mental Health, University of Hawai'i System, State Commission on the Status of Women, Hawai'i State Center for Nursing, Hawai'i Public Health Institute, Hawai'i Academy of Physician Assistants, Healthcare Association of Hawaii, Kaiser Permanente Hawai'i, Hawai'i-American Nurses Association, Hawaii Substance Abuse Coalition, Hawaii Medical Association, Hina Mauka, Hawai'i Primary Care Association, Hawai'i Psychological Association, The Queen's Health Systems, Hawai'i Pacific Health, Hawaii Pharmacists Association, Waianae Coast Comprehensive Health Center, Healthy Mothers Healthy Babies Coalition of Hawaii, and ten individuals.

Your Committee received comments on this measure from the Department of Taxation, Tax Foundation of Hawaii, and Hawai'i Affiliate of the American College of Nurse-Midwives.

Your Committee finds that the purpose of the existing Healthcare Preceptor Tax Credit is to incentivize volunteer preceptors to offer professional instruction, training, and supervision to students and residents seeking careers as health care providers in the State. Your Committee further finds that the Healthcare Preceptor Tax Credit program has been successful in facilitating the growth of the preceptor program, and modifications to the existing program can amplify its success, especially through expanding eligibility to qualify as a preceptor. Your Committee notes that the existing budget for the Healthcare Preceptor Tax Credit is not fully utilized and that the State may be able to support additional health care preceptors in claiming the credit without requiring additional appropriations. This measure strengthens the clinical training pipeline that is essential to maintaining and growing the State's health care workforce.

Your Committee has amended this measure by:

- (1) Inserting an effective date of January 1, 2027; and
- (2) 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 and Human Services that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1591, H.D. 1, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1591, H.D. 1, 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 and Human  
Services,



JOY A. SAN BUENAVENTURA, Chair



The Senate  
 Thirty-Third Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Health and Human Services**  
**HHS**

Bill / Resolution No.:*	Committee Referral:	Date:		
HB1591 HD1	HHS, CPN/WAM	3/18/2026		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
SAN BUENAVENTURA, Joy A. (C)	✓			
MCKELVEY, Angus L.K. (VC)	✓			
KANUHA, Dru Mamo	✓			✓
KEOHOKALOPE, Jarrett	✓			
FEVELLA, Kurt	✓			
<b>TOTAL</b>	5	0	0	0
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
<b>Distribution:</b> Original    Yellow    Pink File with Committee Report    Committee    Drafting Agency				

\*Only one measure per Record of Votes