

STAND. COM. REP. NO. **2356**

Honolulu, Hawaii

FEB 18 2026

RE: S.B. No. 3202

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 S.B. No. 3202 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) Amend the Healthcare Preceptor Tax Credit to:
 - (A) Remove language limiting access only to those practicing in primary care;
 - (B) Add licensed dietitians, physician assistants, and social workers as eligible preceptors and students; and
 - (C) Include residency and fellowship programs; and
- (2) Add the Director of Health and a representative 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, Hawai'i State Center for Nursing, University of Hawai'i System, Hawaii Pharmacists Association, Hawai'i Affiliate of the American College of Nurse-Midwives, Kaiser Permanente Hawaii, Hawai'i Academy of



Physician Assistants, Hawai'i Public Health Institute, Waianae Coast Comprehensive Health Center, AlohaCare, Healthcare Association of Hawaii, Hawaii Primary Care Association, Hawaii Substance Abuse Coalition, Hawai'i Pacific Health, Hina Mauka, Hawaii Medical Association, Healthy Mothers Healthy Babies Coalition of Hawaii, Hawai'i-American Nurses Association, The Queen's Health Systems, Chaminade University of Honolulu, Hawai'i Association of Professional Nurses, and twenty-six individuals.

Your Committee received comments on this measure from the Department of Taxation, Hawaii Medical Board, and Tax Foundation of Hawaii.

Your Committee finds that the purpose of the existing Healthcare Preceptor Income 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 although many providers have trained eligible students, modifications to the existing program will amplify the success of the program. This measure supports a more reliable pipeline of health care professionals, encourages training in underserved areas, and helps produce competent, independent health care professionals who can deliver timely, high-quality care across the State.

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 S.B. No. 3202 and recommends that it pass Second Reading and be referred to your Committee on Ways and Means.

Respectfully submitted on
behalf of the members of the
Committee on Health and Human
Services,


JOY A. SAN BUENAVENTURA, Chair



