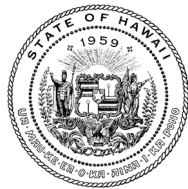


JOSH GREEN M.D.  
GOVERNOR

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. 1591, H.D.1, Relating to Health Care.

### BEFORE THE:

Senate Committee on Health and Human Services

**DATE:** Wednesday, March 18, 2026  
**TIME:** 1:00 p.m.  
**LOCATION:** State Capitol, Conference Room 225

Chair San Buenaventura, Vice-Chair McKelvey, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding H.B. 1591, H.D.1, for your consideration.

H.B. 1591, H.D.1, amends section 235-110.25, Hawaii Revised Statutes (HRS), regarding the Healthcare Preceptor Tax Credit, by expanding 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, including removing “primary care” from the criteria to qualify as a preceptor. It also adds physician assistants, dietitians, and social workers to the list of “preceptors” and “eligible students.”

Section 2 of the bill amends section 235-110.25(g), HRS, by:

- 1) Adding a definition for “dietitian student;”
- 2) Adding to the definition of “eligible professional degree or training certificate,” a degree or certificate that fulfills a requirement to be a “physician assistant pursuant to chapter 453,” a “dietitian, pursuant to

- chapter 448B,” or a “social worker, pursuant to chapter 467E;”
- 3) Adding to the definition of “eligible student,” a “physician assistant student, dietitian student, or social work student, or resident who is enrolled in an eligible academic program, residency program, or fellowship;”
  - 4) Expanding the definition of “nationally accredited,” to include various accreditation bodies, including those recognized by the Department of Health’s (DOH) Preceptor Credit Assurance Committee, and various commissions, consortiums, and committees for medical students, advanced practice registered nurse students, nursing residency programs, pharmacy students, pharmacy residency programs, physician assistant students, physician assistant residency programs, dietitian students, and social work students;
  - 5) Adding a definition for “physician assistant student,” which incorporates the national certification and licensing requirements of a physician assistant by reference to section 453-5.3, HRS.
  - 6) Adding to the definition of “preceptor,” a “physician assistant, licensed pursuant to chapter 453,” a “dietitian, licensed pursuant to chapter 448B” and a “social worker licensed pursuant to chapter 467E;”
  - 7) Removing “primary care” practice as a criterion to qualify as a preceptor, and providing minor language changes for clarify and consistency with other changes under this bill;
  - 8) Adding a definition for “residency program;”
  - 9) Adding a definition for “social work student;” and
  - 10) Clarifying, under the definition of “volunteer-based supervised clinical training rotation,” that while a preceptor may be compensated for providing standard clinical services, they may not be compensated for clinical training services above or beyond clinical salary, or from tuition funds or state general funds, for the purposes of this tax credit.

Section 3 of the bill amends section 321-2.7, HRS, by clarifying that the DOH Preceptor Credit Assurance Committee will be composed of the DOH Director or their designee, and representatives of the Hawaii/Pacific Basin Area Health Education Center, the Center for Nursing, and the academic and residency programs with eligible students.

The bill has a defective effective date of July 1, 3000.

DOTAX notes that it can administer these tax credit changes for taxable years beginning after December 31, 2026, which will allow sufficient time to make changes to forms and instructions and provide taxpayers with notice of the changes.

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



Testimony Presented Before the  
Senate Committee on Health and Human Services  
Wednesday, March 18, 2026 at 1:00 PM  
Conference Room 225 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 HB 1591, HD1**

Chair San Buenaventura, Vice Chair McKelvey, 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 (HSCN) does not ask for new or expanded appropriations to the tax credit program.

This measure, HB 1591, HD1, 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 workers, and dietitians.

The 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 a similar bill, HB303, as introduced in 2025. 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%,**

*The mission of the Hawai'i State Center for Nursing is to collaborate on fostering workplace conditions that support nurses to remain in a fulfilling profession.*

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	1623	1005			
Projected Allocation	1431	886			
5	589	365	5	400+	36%
4	123	76	4	320-399	8%
3	194	120	3	240-319	12%
2	291	180	2	160-239	18%
1	234	145	1	80-159	14%
0	192	119	0	below 80	12%

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

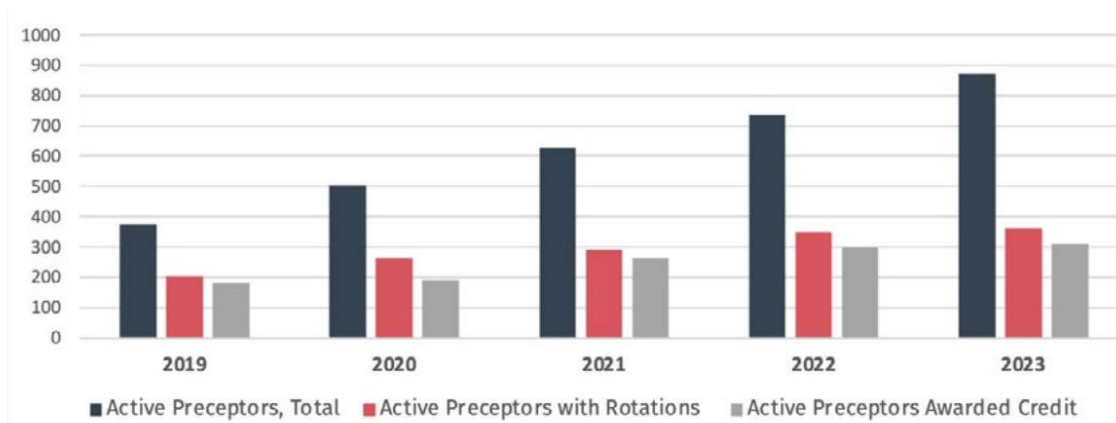
MAINTAIN	ADD	CHANGE
<ul style="list-style-type: none"> <li>Keep the process that local schools submit clinical rotation information;</li> <li>Keep the requirement that preceptors must self-verify their location, license information, specialty, and lack of existing compensation for precepting; and</li> <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**

*The mission of the Hawai'i State Center for Nursing is to collaborate on fostering workplace conditions that support nurses to remain in a fulfilling profession.*

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 (APRN), 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**

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 Workers, Dietitians, and Physician Assistants 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

*The mission of the Hawai'i State Center for Nursing is to collaborate on fostering workplace conditions that support nurses to remain in a fulfilling profession.*



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 for Nursing is to collaborate on fostering workplace conditions that support nurses to remain in a fulfilling profession.*

## **Testimony of the Board of Nursing**

**Before the  
Senate Committee on Health and Human Services  
Wednesday, March 18, 2026  
1:00 p.m.  
Conference Room 225 & Via Videoconference**

**On the following measure:  
H.B. 1591, H.D. 1, RELATING TO HEALTH CARE**

Chair San Buenaventura and Members of the Committee:

My name is Adrian Stinardo, and I am the Executive Officer of the Hawai'i Board of Nursing (Board). The Board supports H.B. 1591, H.D. 1.

The Hawai'i Board of Nursing supports this measure because it strengthens the clinical training pipeline that is essential to maintaining and growing Hawai'i's health workforce, including advanced practice registered nurses (APRNs).

The purpose of H.B. 1591, H.D. 1, broadens the eligibility for the healthcare preceptor tax credit, removes the narrow "primary care" limitation from the preceptor definition, and expands the program to include additional professions and residency/fellowship pathways.

From the Board's perspective, high-quality supervised clinical training is a core component of safe licensure pathways and workforce readiness. H.B. 1591, H.D. 1 explicitly retains and references APRN students and nationally accredited APRN education, including those recognized by the State Board of Nursing under Chapter 457, Hawaii Revised Statutes, while also expanding the system so that more eligible students can be trained across settings and specialties. This is an important improvement because APRN education depends on access to qualified preceptors, and shortages in preceptor capacity can delay training completion and entry into practice.

The Board also supports the bill's practical clarification of the term "volunteer-based supervised clinical training rotation." H.B. 1591, H.D. 1 updates the definition to distinguish between compensation for routine clinical services and uncompensated teaching or supervision time. This change better reflects how precepting occurs in practice and makes administration of the tax credit more workable. Clearer statutory

definitions improve program implementation and reduce confusion for participating professionals and educational programs.

H.B. 1591, H.D. 1 is also consistent with current workforce planning evidence in Hawai'i. The Hawai'i State Center for Nursing's 2025 projections report emphasizes that the State must plan for future nursing workforce supply and demand through 2037 and highlights the importance of policy, education capacity, and workforce entry and attrition dynamics in maintaining adequate clinician supply, including APRNs. The report specifically analyzes APRN supply and demand and frames workforce adequacy as a policy-relevant issue for the State, noting that some APRN categories may face persistent shortages that require targeted workforce development strategies. Expanding preceptor incentives is a concrete policy lever that supports training capacity and, in turn, workforce adequacy.

For these reasons, the Hawai'i Board of Nursing supports H.B. 1591, H.D. 1 and respectfully urges its passage.

Thank you for the opportunity to testify on this bill.



March 17, 2026

Position: **SUPPORT** of **HB1591 HD1**, Relating to Health Care

**To:** Senator Joy A. San Buenaventura, Chair  
Senator Angus L.K. McKelvey, Vice Chair  
Members of the Senate Committee on Health and Human Services

**From:** Llasmin Chaine, LSW, Executive Director, Hawaii State Commission on the Status of Women

**Re:** Testimony in **SUPPORT** of **HB1591 HD1**, Relating to Health Care

Hearing: Wednesday, March 18, 2026, 1:00 p.m.  
Conference Room 225, State Capitol

The Hawaii State Commission on the Status of Women is dedicated to advancing gender equity and improving access to essential services for women across Hawaii. The Commission **supports HB1591 HD1** because it **expands the Healthcare Preceptor Tax Credit, strengthening the healthcare workforce pipeline and supporting the professional development of providers who play a critical role in serving women’s health and social needs.**

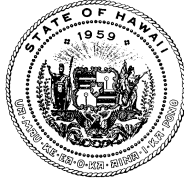
By broadening the definitions of “preceptor” and “volunteer-based supervised clinical training rotation,” the bill recognizes the vital contributions of physician assistants, dietitians, and social workers, in addition to physicians. These professions are often at the forefront of addressing complex health and social issues disproportionately affecting women, including reproductive health, nutrition, and mental health. Removing the “primary care” restriction increases opportunities for providers in specialties that are often overlooked but are essential to holistic and preventive care, which can have a positive impact on women’s health and well-being.

Expanding tax credit eligibility is **likely to incentivize more providers to serve as preceptors**, which research suggests can help alleviate provider shortages and improve access to care, especially in underserved areas. These changes promote equity by recognizing the valuable contributions of a wider range of healthcare professionals, many of whom serve vulnerable populations and are themselves from underrepresented groups. **Research and best practices indicate that diverse healthcare teams improve patient outcomes and are better equipped to address the unique needs of women and families.**

We respectfully urge this Committee to **pass HB1591 HD1**, advancing access, diversity, and quality in Hawaii’s healthcare workforce.

Thank you for this opportunity to submit testimony.

JOSH GREEN, M.D.  
GOVERNOR OF HAWAII  
KE KIA'ĀINA O KA MOKU'ĀINA O HAWAII



KENNETH S. FINK, M.D., M.G.A., M.P.H.  
DIRECTOR OF HEALTH  
KA LUNA HO'OLELE

STATE OF HAWAII  
DEPARTMENT OF HEALTH  
KA 'OIHANA OLAKINO  
P. O. Box 3378  
Honolulu, HI 96801-3378  
[doh.testimony@doh.hawaii.gov](mailto:doh.testimony@doh.hawaii.gov)

**Testimony in SUPPORT of HB1591  
RELATING TO HEALTH CARE.**

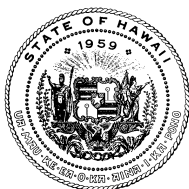
SENATOR JOY SAN BUENAVENTURA, CHAIR  
SENATE COMMITTEE ON HEALTH AND HUMAN SERVICES

March 18, 2026

Room 225

- 1 **Fiscal Implications:** N/A.
- 2 **Department Testimony:** The Department of Health supports HB1591 HD1 and attests to the
- 3 growing popularity and benefits of this incentive for mid- and late-career healthcare providers
- 4 to mentor the next generation of clinicians. Expansion of this program over the past several
- 5 years to include new types of providers strengthens career pathways beyond traditional
- 6 physician and nurse practitioners.
- 7 Thank you for the opportunity to testify.

JOSH B. GREEN, M.D.  
GOVERNOR OF HAWAII  
KE KIA'ĀINA O KA  
MOKU'ĀINA 'O HAWAI'I



KATHERINE AUMER, PhD  
COUNCIL CHAIRPERSON  
LUNA HO'OMALU O KA PAPA

**STATE OF HAWAI'I**  
**DEPARTMENT OF HEALTH**  
**KA 'OIHANA OLAKINO**  
**STATE COUNCIL ON MENTAL HEALTH**  
P.O. Box 3378, Room 256  
HONOLULU, HAWAII 96801-3378

**STATE COUNCIL ON MENTAL HEALTH**  
**Testimony to the Senate Committee on Health and Human Services**  
**in SUPPORT of H.B. 1591 HD1**  
**RELATING TO HEALTH CARE**  
**March 18, 2026 1 p.m., Room 225 and Video**

Chair San Buenaventura, Vice Chair McKelvey, and Committee members:

HRS §334-10 established the State Council on Mental Health (SCMH) as a 21-member body. It advises on resource allocation, statewide needs, and programs affecting more than one county. It advocates for adults with serious mental illness, children with emotional disturbances, and individuals with co-occurring substance abuse disorders. Members represent mental health providers and recipients, students, youth, parents, and family members. State agency representatives from mental health, judiciary, housing, Medicaid, social services, vocational rehabilitation, and education serve the Council. Members also include representatives from the Hawaii Advisory Commission on Drug Abuse and Controlled Substances and county service area boards.

The Council supports HB1591 HD1, which expands Hawai'i's Healthcare Preceptor Tax Credit to additional professions, including physician assistants, dietitians, and social workers.

Preceptors and clinical supervisors play a critical role in training the next generation of healthcare professionals. Supervision requires substantial time for teaching, reviewing cases and documentation, coordinating with educational programs, and ensuring trainees meet professional standards—often while maintaining full caseloads. In many settings, this work is unpaid and reduces billable service hours, making it challenging for experienced clinicians to take on trainees, particularly in a high-cost-of-living state like Hawai'i.

This issue is especially important in behavioral health and other licensed healthcare professions where supervised clinical training is

**CHAIRPERSON**

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**1<sup>ST</sup> VICE CHAIRPERSON**

Kathleen Merriam, LCSW CSAC

**2<sup>ND</sup> VICE CHAIRPERSON**

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Ray Rice, MEd

Asianna Saragosa-Torres

Kristin Will, MA, CL, CSAC

**EX-OFFICIO:**

Marian Tsuji, Deputy Director

Behavioral Health Administration

**WEBSITE:**

scmh.hawaii.gov

**EMAIL ADDRESS:**

doh.scmhchairperson@

required for education and licensure. Professions such as psychologists, social workers, counselors, marriage and family therapists, physician assistants, and dietitians all depend on qualified supervisors to provide clinical placements and mentorship. The availability of preceptors directly affects how many trainees can complete their required training and enter practice.

A tax credit helps offset the time and financial costs associated with supervision and recognizes precepting as an investment in Hawai'i's workforce pipeline. Supporting preceptors increases student placement opportunities, strengthens training capacity across multiple professions, and helps ensure that locally trained providers can enter the workforce to meet Hawai'i's growing healthcare and behavioral health needs.

Thank you for the opportunity to provide testimony.



# UNIVERSITY OF HAWAII SYSTEM

## ‘ŌNAEHANA KULANUI O HAWAII

### Legislative Testimony

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

Testimony Presented Before the  
Senate Committee on Health and Human Services  
Wednesday, March 18, 2026 at 1:00 p.m.

By

T. Samuel Shomaker, Dean and  
Kelley Withy, MD, Professor, Department of Family Medicine and Community Health,  
Hawaii/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

and

Rae Matsumoto, Dean  
UH Hilo Daniel K. Inouye College of Pharmacy

and

Vassilis Syrmos, PhD

Interim Provost

University of Hawai'i at Mānoa

and

Bonnie Irwin, Chancellor  
University of Hawai'i at Hilo

#### HB 1591 HD1 – RELATING TO HEALTHCARE

Chair San Buenaventura, Vice Chair McKelvey, and Members of the Committee:

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

Thank you for the opportunity to testify in **strong support** of HB 1591 HD1 which amends the 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 amends the Healthcare Preceptor Tax Credit to remove language limiting access only to those practicing in primary care to include specialty fields of practice, and adds physician assistants, and social workers as eligible preceptors and students. Additionally, HB 1591 HD1 adds accredited residency and fellowship programs that require preceptor support, and adds dietitians and dietitian students as an eligible profession to participate in the program. The amendments would apply to taxable years beginning after 12/31/2026.

In 2017, the Hawai'i State Center for Nursing identified a preceptor shortage. Preceptors are volunteer Advanced Practice Registered Nurses (APRN), physicians (MD and DO), 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 educational training path for a pharmacist, as well as the way clinical pharmacists practice, differs from nursing and medicine. The pharmacy student's training curriculum stresses foundation building in the first three years of a four-year curriculum. The final fourth year includes both primary care and specialty care pharmacy rotations. This training is based upon

the profession's pharmacist role that combines 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. More advanced post-graduate training through accredited pharmacy residencies is also offered in clinical areas of practice. Preceptors are invaluable in providing training to pharmacy students and residents based on the complexity of their scope of practice and the evolving landscape of healthcare.

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



## HIPHI Board

May Okihiro, MD, MS  
Chair  
John A. Burns School of Medicine,  
Department of Pediatrics

Jennifer José Lo, MD  
Vice Chair  
Hawai'i Health Partners

Titimaea Ta'ase, JD  
Secretary  
Taase Law Office

Jonathan Ching  
Kaiser Permanente

Tammy Ho  
The Queen's Medical Center

Carissa Holley, MEd  
Hale Makua Health Services

Joyce Lee-Ibarra, MS  
JLI Consulting

Misty Pacheco, DrPH  
University of Hawai'i at Hilo

Dina Shek, JD  
Medical-Legal Partnership  
For Children in Hawai'i

JoAnn Tsark, MPH  
John A. Burns School of Medicine, Native  
Hawaiian Research Office

Danette Wong Tomiyasu, MBA  
Retired, Hawai'i State Department of  
Health

## HIPHI Initiatives

Coalition for a  
Tobacco-Free Hawai'i

Community-Based Research &  
Evaluation

Community Health  
Worker Initiatives

Environmental Health

Hawai'i Climate Change and Health  
Working Group

Hawai'i Drug & Alcohol-Free Coalitions

Hawai'i Immunization Coalition

Hawai'i Oral Health Coalition

Hawai'i Public Health Training Hui

Healthy Eating + Active Living

Kūpuna Collective/Healthy Aging &  
Community Living

Public Health Workforce Development

Date: March 13, 2026

To: Senator Joy A. San Buenaventura, Chair  
Senator Angus L.K. McKelvey, Vice Chair  
Members of the Senate Committee on Health and Human Services

RE: Support for HB 1591 HD1, Relating to Health Care

Hrg: March 18, 2026, at 1:00 PM, Conference Room 225

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The Hawai'i Public Health Institute,<sup>1</sup> **supports HB 1591 HD1**, relating to health care. This bill improves the accessibility of income tax credits for health care providers who serve as preceptors.

### A Chronic Health Care Provider Shortage

Hawai'i continues to experience a significant shortage of health care professionals, especially in primary care and rural areas. According to the University of Hawai'i John A. Burns School of Medicine's most recent Hawai'i Physician Workforce Assessment report, of 12,688 licensed physicians in the state, less than a third provide patient care. This leaves the state 644 doctors short of the need for providers, a number that grows to 833 full-time physicians when geography is factored in.<sup>2</sup>

Hawai'i County had the biggest shortage according to the report, needing 224 doctors to fill its demand gap. That means its supply of physicians needs to grow by 43% to meet demand. Maui would need to grow its provider base by over 35% to meet demand, with other neighbor islands facing similar gaps. Long wait times, decreased preventive care, and additional strain on emergency services are among the challenges caused by these workforce shortages.

### A Proven Solution

The preceptor tax credit has a documented record of success in addressing this pipeline issue. Hawai'i's existing preceptor tax credit provides up to \$1,000 per clinical rotation supervised and up to \$5,000 per year. It was enacted to encourage clinicians to serve as preceptors for students and residents. When originally evaluated over several years, the program was associated with a 77% increase in active preceptors and

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<sup>1</sup> Hawai'i Public Health Institute's mission is to advance health and wellness for the people and islands of Hawai'i. We do this through expanding our understanding of what creates health of people and place, fostering partnerships, and cultivating programs to improve policies, systems, and the environments where people live, learn, work, age, and play.

<sup>2</sup> [Annual Report on Findings from the Hawai'i Physician Workforce Assessment Project](#), University of Hawai'i's John A. Burns School of Medicine, December 2025.



brought over 76 new providers into precepting roles, expanding training opportunities for aspiring health professionals in critical fields.<sup>3</sup>

### **A Necessary Expansion**

By expanding the pool of eligible preceptor professions and broadening the types of eligible training programs the credit covers, this proposal will help grow the number of clinical training sites and mentors available to serve Hawai'i's health care workforce pipeline. More preceptors means greater opportunities for students to complete clinical rotations, increasing the number of local graduates who stay and practice in Hawai'i, a key strategy to addressing shortages in physician, nursing, pharmacy, and allied health professions statewide.

Notably, this measure also extends the preceptor credit to social workers. According to a report from UH's Thompson School of Social Work and Public Health, demand for health care social workers in Hawai'i will increase by more than 18%, and the need for mental health and substance abuse social workers is estimated to increase by roughly 22% over the next 10 years.<sup>4</sup>

In addition to increasing access to training, stronger preceptor incentives help reduce costs and turnover associated with workforce shortages. Such credits also enhance care quality through hands-on mentorship in underserved communities. Neighbor island and rural areas will especially benefit from the credit's expansion, since they are most heavily affected by provider scarcity.

As demand for health care continues to grow, strengthening the workforce pipeline is essential to reinforcing public health. We urge your committee to support this measure to uplift access to health care services for our island home.

Mahalo,

A handwritten signature in black ink that reads 'Kris Coffield'.

Policy and Advocacy Associate

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<sup>3</sup> [Evaluation of Hawai'i Preceptor Tax Credit: Five Year Program Evaluation 2019-2023](#), prepared for the Hawai'i Department of Health, 2024.

<sup>4</sup> ["Hawai'i's demand for social workers will climb over the next decade, report says"](#), Hawai'i Public Radio, March 30, 2023.

# TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME. Healthcare Preceptor Tax Credit; Physician Assistants; Dietitians; Social Workers; Residency Programs; Preceptor Credit Assurance Committee; Director of Health

BILL NUMBER: HB 1591 HD1

INTRODUCED BY: HLT

EXECUTIVE SUMMARY: Expands 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. Adds physician assistants, dietitians, 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 representatives of residency programs with eligible students to the Preceptor Credit Assurance Committee. Effective 7/1/3000. (HD1)

SYNOPSIS: Amends section 235-110.25, HRS, to define "eligible student" as an advanced practice registered nurse student, medical student, pharmacy student, physician assistant student, dietitian, or social work student or resident who is enrolled in an eligible academic program, residency program, or fellowship.

Deletes the requirement that the preceptor be in primary care practice.

Amends section 321-2.7, HRS, to change the composition of the preceptor credit assurance committee.

Makes technical and conforming amendments to other definitions in the section and section 321-2.7, HRS.

EFFECTIVE DATE: July 1, 3000

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: 2/25/2026



DATE: 16 March 2026

TO: Senator Joy A. San Buenaventura, Chair  
Senator Angus L. K. McKelvey, Vice-Chair  
Senate Committee on Health and Human Service

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

RE: HB1591 HD1 RELATING TO HEALTH PRECEPTORS

Hearing Date/time: March 18, 2026; 1:00 PM

Place: Conference Room 225 & via Videoconference

Dear Chair San Buenaventura and Vice-Chair McKelvey,

Thank you for the opportunity to provide testimony on HB1591 HD1, 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 and **adds physician assistants and physician assistant students** to the list of preceptors and eligible students.

**The Hawai'i Academy of Physician Assistants (HAPA) STRONGLY SUPPORTS HB1591 HD1.** HAPA is the Hawai'i state chapter of The American Academy of PAs (AAPA). HAPA represents a small but vital PA workforce in Hawai'i. HAPA supports PA practice in Hawai'i and works to educate the healthcare and greater community about the role and positive contributions that PAs add to the health care delivery system in Hawaii.

HAPA supports HB1591 HD1 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.

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, 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.



Physicians Assistants (PAs) are state-licensed, nationally certified medical providers, who receive rigorous graduate level education 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 again for the opportunity to provide supportive testimony on this important issue that ultimately impact the quality of care provided to the communities of Hawai'i.



**March 18, 2026 at 1:00 pm**  
**Conference Room 225**

**Senate Committee on Health and Human Services**

To: Chair Joy A. San Buenaventura  
Vice Chair Angus L.K. McKelvey

From: Hilton R. Raethel  
President and CEO  
Healthcare Association of Hawaii

Re: **Testimony in Support**  
**HB 1591 HD 1, Relating to Health Care**

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.

Testimony of  
Jonathan Ching  
Head of Government Relations

Before:  
House Committee on Health  
The Honorable Gregg Takayama, Chair  
The Honorable Sue L. Keohokapu-Lee Loy, Vice Chair

March 18, 2026  
1:00 p.m.  
Conference Room 225  
Via Videoconference

**Re: HB 1591, HD1 Relating to the Health Care.**

Chair San Buenaventura, Vice Chair McKelvey, and committee members, thank you for this opportunity to provide testimony on HB 1591, HD1 which expands the Healthcare Preceptor Tax Credit to incentivize additional preceptors to offer professional instruction, training, and supervision to students and residents seeking careers as health care providers.

**Kaiser Permanente Hawai'i SUPPORTS HB 1591, HD1.**

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 4,600 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 1591, HD1 because it will help to increase access to in-state clinical experiences for students training to enter the medical field and draw more prospective medical professionals to stay home or to come to Hawai'i.

Over the years, our preceptors supported several hundreds of individual rotations in internal medicine, family medicine, pediatrics, obstetrics and gynecology, geriatrics, continuing care, and sports medicine. In addition, our preceptors supported over 100 rotations throughout inpatient nursing.

Since the enactment of Act 43, Session Laws of Hawai‘i 2018, fewer advanced practiced registered nurses, physicians and pharmacists are eligible for the tax credit than the number that are teaching our local students. Expanding the eligibility to include a broader range of healthcare providers will help incentivize more professionals to serve as preceptors and enhance medical education in Hawai‘i.

Mahalo for the opportunity to testify on this important measure.



**Testimony Presented Before the Senate Committee  
on Health and Human Services**

**HEARING: Wednesday March 18, 1:00 P.M.**

**PLACE: Room 225 State Capitol and via videoconference**

**HB1591, HD1 – Relating to Health Care**

Chair Senator Joy A. San Buenaventura, Vice Chair Senator Angus L.K. McKelvey, and members of the Senate Committee on Health, thank you for providing this opportunity to testify.

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. **We stand in strong support of this bill in its current form as HB1591, HD1.**

The current tax credit program under Act 43 in 2018 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. The tax credit program has proven successful, and there is room to expand the program without new or expanded appropriations to the tax credit program. Rather, this measure proposes to clarify some definitions, to increase access to the tax credit program by including all specialties who engage in precepting, and to expand the professions to include physician assistants, social work, and registered dietitians.

Hawai'i-ANA respectfully asks the Committee to pass this measure supporting critically needed health professions engaged in the education of health care professionals considering that there is a need, an ability to maintain this successful program's legally mandated verification requirements, and fiscal capacity.

Hawai'i-ANA thanks your committee for its commitment to the people of Hawai'i in supporting local healthcare education and training initiatives. Thank you for the opportunity to testify in strong support of this measure.



Contact information for Hawai'i – American Nurses Association:

Chair of Advocacy Committee: Linda Beechinor, DNP, APRN, FNP-BC

President: Denise Cohen, PhD, APRN, FNP-BC

Executive Director: Elizabeth Kahakua, RN, BSN

phone (808) 779-3001 500 Lunalilo Home Road, #27-E, Honolulu HI 96825



Committee on Health and Human Services

March 17, 2026

From: The Hawai'i Affiliate of the American College of Nurse-Midwives (HAA)

Re: HB1591-HD1 RELATING TO HEALTH CARE

To: Honorable Senator Joy A. San Buenaventura, Chair and Senator Angus L.K. McKelvey, Vice Chair

### **COMMENT ON HB1591-HD1 WITH SUGGESTED AMENDMENTS**

Mahalo for the opportunity to provide testimony on HB1591-HD1. We submit this testimony on behalf of the Hawai'i Affiliate of the American College of Nurse-Midwives (HAA), a professional member organization dedicated to promoting the health and well-being of women and newborns within their families and communities by supporting and advancing the midwifery profession.

Midwives are a proven part of the solution to Hawai'i's maternal health challenges and ongoing provider shortages. However, their ability to contribute meaningfully depends on policies that recognize and support their role in the healthcare system.

In Hawai'i, there are two advanced practice midwifery credentials: Certified Nurse-Midwives (APRN, CNM), regulated for nearly 100 years and licensed for over 50 years, and Certified Midwives (CM, LM), first regulated with a pathway to licensure in 2019. With the passage of Act 28 (2025), CM, LMs are now eligible for Medicaid integration and are expected to be added as a provider type by early 2026. This expansion will increase employment opportunities and likely lead to more Hawai'i-based students pursuing midwifery education—further increasing the need for clinical training sites.

Currently, there are 47 CNMs and one CM, LM serving families across 20 sites statewide. Securing clinical placements remains a significant barrier for Hawai'i-based midwifery students, and precepting requires substantial time and commitment from practicing providers. HAA regularly receives requests from graduate-level students seeking in-state clinical opportunities and actively works to connect them with clinical sites across systems such as Kaiser Permanente, Tripler Army Medical Center, The Queen's Health Systems, and community-based practices.

We appreciate the amendments included in this tax credit proposal. However, as currently structured, the incentive does not adequately support advanced practice midwifery training. Due to the absence of an in-state program, Hawai'i-based students are enrolled in remote or hybrid programs, such as Frontier Nursing University, Georgetown University, Thomas Jefferson University, and the University of Colorado Anschutz Medical Campus. We understand the premise of this bill was for in-state institutions. Nevertheless, it is important for legislators to

recognize both CNM and CM students and their preceptors are effectively excluded from this benefit.

**We respectfully recommend that advanced practice midwives be explicitly recognized as a specialty within this measure, as has been done for physician assistants, dietitians, social workers and residents. At minimum, this ensures that when an in-state training program is established—an effort already underway—midwifery students and their preceptors will be eligible for this important incentive.**

Advanced practice midwives are independent providers who deliver comprehensive care across the lifespan, including primary, reproductive, gynecologic, and maternal health services. They hold prescriptive authority, hospital privileges, and provide care in both in-person and telehealth settings.

Data available on [CDCWonder.com](https://www.cdc.gov/wonder/) from Hawai'i birth records indicate that in 2025, 8.6% of hospital births were attended by CNMs, a figure that underrepresents their full scope of care. It does not capture patients they manage prenatally or postpartum, births attributed to on-call physicians, or care provided in community settings. With the implementation of pay parity in 2025, demand for midwives is expected to grow as health systems increasingly recognize both their cost-effectiveness and strong outcomes. This percentage also does not include the advanced practice midwives providing care in community-based settings, on Hawai'i, Kauai, and Maui.

As a part of expanding access to midwifery care and supporting workforce development, HAA has been working with the Department of Health to update the 1986 administrative rules governing freestanding birth centers. Modernized regulations will expand access to safe, community-based birth options and create additional clinical training sites. Other West Coast states each have dozens of licensed birth centers serving both families and students. Hawai'i has similar potential—but realizing it will require supportive policy.

**Strengthening the preceptor pipeline through inclusive incentives is essential to building a sustainable, Hawai'i-based advanced practice midwifery workforce. We urge your support for an amendment that will ensure advanced practice midwifery students and preceptors are not left behind.**

Mahalo for your consideration of our testimony. We are available for further comment or clarification via email or over Zoom during the hearing.

Sincerely,

The Hawai'i Affiliate of ACNM Board

Annette Manant, PhD, ARPN, CNM President

Alex Brito, CNM, WHNP, RN-BSN Vice President

Connie Conover, CNM, MSN Treasurer

Margaret Ragen Affiliate Legislative Contact

[acnmhawaiiaffiliate@gmail.com](mailto:acnmhawaiiaffiliate@gmail.com)

<https://hawaiiidwives.org/>

For your reference, APRN, CNMs and CM, LMs currently practice at the following locations:  
<https://hawaiimidwives.org/find-a-midwife-1>

#### **KAUA'I**

- Hua Moon Women's Health
- Kaua'i Women's Health Center

#### **O'AHU**

- Kalihi Palama Health Center
- Kaiser Permanente
- Kōkua Kalihi Valley
- Ko'olau Women's Healthcare
- Tripler Diagnostic Center and Tripler Army Medical Center
- University of Hawai'i

#### **MOLOKA'I**

- Women's Health Center at The Queen's Health Systems

#### **MAUI**

- Kaiser Permanente
- Mālama I Ke Ola Health Center
- Maui Midwifery
- Pregnancy & Wellness Maui
- University of Hawai'i

#### **HAWAI'I ISLAND**

- East Hawai'i Midwife Service
- Hāmākua-Kohala Health Center
- Hawai'i Island Community Health Clinic
- Kaiser Permanente
- 'Ōhi'a Midwifery & Wellness
- Women's Center at The Queen's Health Systems



## **HB1591 HD1 Preceptor Tax Credits for Behavioral Health**

COMMITTEE ON HEALTH AND HUMAN SERVICES

Sen. Joy San Buenaventura, Chair

Sen. Angus McKelvey Vice Chair

Wednesday, Mar 18, 2026: 1:00: Room 225 Videoconference

### **Hawaii Substance Abuse Coalition Supports HB1591 HD1:**

*ALOHA CHAIR, VICE CHAIR, AND DISTINGUISHED COMMITTEE MEMBERS. My name is Alan Johnson. I am the ad hoc leader of the Hawaii Substance Abuse Coalition (HSAC), a statewide organization for substance use disorder and co-occurring mental health disorder prevention and treatment agencies and recovery-oriented services.*

Hawai‘i’s behavioral health system faces persistent workforce shortages, and one of the most practical bottlenecks is **clinical training capacity**: students cannot become licensed without supervised hours, and providers often cannot afford to take on uncompensated teaching time. This bill addresses that barrier directly by recognizing behavioral health clinicians as eligible preceptors that would include behavioral health practitioners such as social workers and is expanded to include students.

Hawaii is facing a critical shortage of behavioral health professionals, including psychologists, counselors, social workers, and substance use specialists. These workforce gaps are especially severe in rural and underserved communities, where residents often experience long wait times or must travel far to receive care.

- Supporting students pursuing behavioral health degrees
- Reducing the financial burden of professional training
- Encouraging graduates to remain in Hawaii to serve local communities

### **The preceptor tax credit is a proven workforce tool**

The Preceptor Tax Credit program was created to recruit and retain clinicians who provide supervised clinical training, using state income tax credits as an incentive. Expanding the eligibility rules will build upon successful outcomes already for primary care and it highlights the importance of incentives for expanding precepting capacity.

Preceptor tax credits modernize the program to reflect Hawai‘i’s current needs by **adding behavioral health professions to the definition of “preceptor”**

and making them eligible for the credit and including behavioral health students as “eligible students,” expanding training pathways within Hawai‘i-based programs.

By expanding eligible preceptors in behavioral health:

- Increase the number of supervised clinical training placements available locally
- Improve retention by connecting students to Hawai‘i-based clinical sites and mentors
- Reduce waitlists and improve timely access to mental health and counseling services over time

We appreciate the opportunity to provide testimony and are available for questions.



## Hawaii Medical Association

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

### SENATE COMMITTEE ON HEALTH AND HUMAN SERVICES

Senator Joy A. San Buenaventura, Chair  
Senator Angus L. McKelvey, Vice Chair

Date: March 18, 2026  
From: Hawaii Medical Association (HMA)  
Elizabeth Ann Ignacio MD - Chair, HMA Public Policy Committee  
Christina Marzo MD and Robert Carlisle MD, Vice Chairs, HMA Public Policy Committee

**RE HB 1591 HD1** RELATING TO HEALTHCARE: Healthcare Preceptor Tax Credit; Licensed Dietitians; Physician Assistants; Social Workers; Residency Programs; Preceptor Credit Assurance Committee; Director of Health

#### **Position: Support**

This measure would 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, add physician assistants, dietitians, and social workers to the list of preceptors and eligible students, expand eligibility for the tax credit to include accredited residency programs that require preceptor support, add the Director of Health and representatives of residency programs with eligible students to the Preceptor Credit Assurance Committee. Effective 7/1/3000. (HD1)

HMA supports this measure which will improve accessibility and further promote the education of health care professionals in Hawaii. Clinical preceptors are vital to the maintenance of solid education and experience for future physicians in Hawaii, as well as the recruitment to our state when training is complete. Additionally, the establishment of a Preceptor Credit Assurance Committee with the Director of Health and representatives of residency programs is necessary to develop processes for certification of a preceptor for the tax credit, as well as credit certification and review.

This preceptor measure will help sustain and grow Hawaii's healthcare workforce including physicians by supporting the essential educators who train our future clinicians. It is an investment in the future health of our communities so that patients have access to high-quality care close to home.

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.

#### **2026 Hawaii Medical Association Public Policy Coordination Team**

Elizabeth A Ignacio, MD, Chair • Robert Carlisle, MD, Vice Chair • Christina Marzo, MD, Vice Chair  
Linda Rosehill, JD, Government Relations • Marc Alexander, Executive Director

#### **2026 Hawaii Medical Association Officers**

Nadine Tenn-Salle, MD, President • Jerald Garcia, MD, President Elect • Elizabeth Ann Ignacio, MD, • Immediate Past President  
Laeton Pang, MD, Treasurer • Thomas Kosasa, MD, Secretary • Marc Alexander, Executive Director

## REFERENCES AND QUICK LINKS

University of Hawai'i at Mānoa John A. Burns School of Medicine Area Health Education Center. Annual Report on Findings from the Hawai'i Physician Workforce Assessment Project. Dec. 2025. University of Hawai'i Government Relations. [https://www.hawaii.edu/govrel/docs/reports/2026/act18-sslh2009\\_2026\\_physician-workforce\\_annual-report\\_508.pdf](https://www.hawaii.edu/govrel/docs/reports/2026/act18-sslh2009_2026_physician-workforce_annual-report_508.pdf) Accessed Jan 25, 2026.

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### **2024 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

### **2024 Hawaii Medical Association Public Policy Coordination Team**

Beth England, MD, Chair  
Linda Rosehill, JD, Government Relations • Marc Alexander, Executive Director



## **HB1591,HD1 Preceptor Tax Credits**

COMMITTEE ON HEALTH AND HUMAN SERVICES

Sen. Joy San Buenaventura, Chair

Sen. Angus McKelvey Vice Chair

Wednesday, Mar 18, 2026: 1:00: Room 225 Videoconference

### **Hina Mauka Comments to Support HB1591,HD1:**

*ALOHA CHAIR, VICE CHAIR, AND DISTINGUISHED COMMITTEE MEMBERS. My name is Brian Baker. I am the President and CEO for Hina Mauka, a mental health and substance use disorder treatment and prevention agency for thousands of adults and adolescents on Oahu and Kauai, including recovery-oriented services and housing transitional living programs.*

Hawai'i's behavioral health workforce shortage is not just a recruitment issue—it is also a training capacity problem. Students in behavioral health programs cannot become licensed without supervised clinical hours, yet many qualified clinicians are unable to serve as preceptors because supervising students comes with no compensation. As a result, students face limited placement opportunities and delayed entry into the workforce.

This bill offers a practical solution by expanding the preceptor tax credit to include behavioral health professionals and students. By recognizing licensed behavioral health providers as eligible preceptors, the state can remove a key barrier to training the next generation of clinicians.

The need is urgent. Across Hawai'i, and especially in rural and underserved communities, residents face long wait times and limited access to mental health and substance use services. Expanding precepting capacity helps address these gaps by supporting students during training and encouraging them to build professional roots in Hawai'i.

The preceptor tax credit has already proven effective in primary care as a tool to grow and retain the workforce. Updating the program to reflect today's behavioral health needs builds on that success while strengthening in-state education and training pathways.

Expanding eligibility will increase supervised training opportunities, improve workforce retention, and over time, help reduce delays in accessing behavioral health care.

Thank you for the opportunity to provide testimony.



**Testimony to the Senate Committee on Health and Human Services  
Wednesday, March 18, 2026; 1:00 p.m.  
State Capitol, Conference Room 225  
Via Videoconference**

**RE: HOUSE BILL NO. 1591, HOUSE DRAFT 1, RELATING TO HEALTH CARE.**

Chair San Buenaventura, Vice Chair McKelvey, 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. 1591, House Draft 1, RELATING TO HEALTH CARE.

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.

This bill, as received by your Committee, would improve accessibility and further promote education of health care professionals by:

- (1) Removing language from the Healthcare Preceptor Tax Law to limit access solely those in primary care;
- (2) Adding physician assistants, social workers, dietitian students and dietitians as acceptable preceptors and students; and
- (3) Expanding eligibility to residency and fellowship programs.

The bill would also revise the membership of the Preceptor Credit Assurance Committee to include the Director of Health and representatives of residency programs with eligible students, take effect on July 1, 3000, and apply to taxable years beginning after December 31, 2026.

**Testimony on House Bill No. 1591, House Draft 1**  
**Wednesday, March 18, 2026; 1:00 p.m.**  
**Page 2**

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 clarify and expand 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 future 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).



# Hawai'i Psychological Association

*For a Healthy Hawai'i*

P.O. Box 833  
Honolulu, HI 96808

[www.hawaiipsychology.org](http://www.hawaiipsychology.org)

Phone: (808) 521-8995

## SENATE COMMITTEE ON HEALTH AND HUMAN SERVICES

Senator Joy A. San Buenaventura, Chair  
Senator Jarrett Keohokalole, Vice Chair

Wednesday, March 18, 2026, 1:00 PM  
Conference Room 225 & Videoconference

### SUPPORT FOR HB 1591, RELATING TO HEALTH CARE

The Hawai'i Psychological Association (HPA) strongly supports HB 1591 which expands and clarifies definitions related to preceptors and supervised clinical training rotations. The measure also broadens eligibility for preceptors and trainees and enhances access to income tax credits for qualified providers who serve in preceptor roles. HPA is deeply concerned about Hawai'i's ongoing shortage of mental health providers and the resulting barriers to timely access to care across the state.

HPA supports this bill for the following reasons:

#### 1. Addressing Health Workforce Shortages

Hawai'i faces significant shortages of health care providers, including behavioral health professionals, which impede access to timely and culturally responsive care. HB 1591 expands eligibility for income tax credits for providers who serve as preceptors, removes the limitation to "primary care," and includes additional disciplines such as social workers and physician assistants. These changes encourage broader participation by experienced clinicians and are particularly important for neighbor island and rural communities, where residents often experience prolonged wait times or are unable to access needed behavioral health services.

#### 2. Strengthening Clinical Training Pathways

Limited availability of supervised clinical training opportunities is a major contributor to Hawai'i's mental health workforce shortage. Psychologists must complete extensive supervised experience, including practica, internships, and postdoctoral training. When incentives and supports for licensed psychologists to serve as preceptors are insufficient, the training pipeline narrows, reducing the number of new psychologists able to complete training and establish practice in Hawai'i. By expanding eligibility to include accredited residency programs requiring preceptor support and by adding representatives from residency programs and the Department of Health to the Preceptor Credit Assurance Committee, HB 1591 strengthens the infrastructure supporting clinical education. These

improvements are essential to preparing future psychologists and allied behavioral health professionals to serve Hawai'i's diverse communities.

### 3. Promoting Retention of Trainees in Hawai'i

HB 1591 further supports workforce development by clarifying definitions related to preceptors and supervised clinical training and by broadening eligibility for tax credits. Removing unnecessary restrictions and strengthening incentives for preceptors increases the likelihood that trainees will complete their education and supervised experience within the state. This approach supports long-term workforce stability and improves access to care for Hawai'i residents.

### 4. Behavioral Health Integration

Although broadly framed within health care, the inclusion of behavioral health providers and the expanded definition of supervised clinical training are particularly relevant to behavioral health, where interdisciplinary and collaborative models of care are increasingly recognized as best practice.

In summary, HB 1591 will strengthen Hawai'i's mental health workforce by:

- Expanding access to supervised clinical training opportunities for psychology trainees;
- Encouraging licensed psychologists to serve as preceptors and supervisors;
- Supporting retention of trainees who complete their education and training in Hawai'i; and improving access to timely, high-quality mental and behavioral health care, particularly in underserved communities.

Thank you for the opportunity to provide input on this important bill.

Sincerely,



Alex Lichton, Ph.D.  
Chair, HPA Legislative Action Committee



## THE QUEEN'S HEALTH SYSTEMS

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To: The Honorable Joy San Buenaventura, Chair  
The Honorable Angus McKelvey, Vice Chair  
Members, Senate Committee on Health & Human Services

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

Date: March 18, 2026

Re: Support of HB1591 HD1 - Relating to Health Care

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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 appreciates the opportunity to provide testimony in support of HB1591 HD1, which expands the definitions of "preceptor" and "volunteer-based supervised clinical training rotation" to improve and expand accessibility for providers to receive income tax credits for acting as preceptors..

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. Preceptor tax credits are considered highly beneficial to healthcare by incentivizing professionals to train students, help reduce our state's ongoing workforce shortages, and increasing clinical placement opportunities. By providing financial offsets, the credits help sustain the pipeline of doctors, nurses, and other practitioners, particularly in rural or underserved areas. Queen's alone has over 131 residents and fellows in our residency program supported by preceptors..

Thank you for the opportunity to testify in support of HB1959 HD1.

*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.*

Wednesday, March 18, 2026 at 1:00 PM  
Via Video Conference; Conference Room 225

**Senate Committee on Health and Human Services**

To: Senator Joy San Buenaventura, Chair  
Senator Angus McKelvey, Vice Chair

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

Re: **Testimony in Support of HB 1591, HD1  
Relating to Health Care**

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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 1591, HD1 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 and social workers 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 as well as to dietitians and dietician students.

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 enlarge 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.

DATE: February 26, 2026

TO: Representative Chris Todd, Chair  
Representative Jenna Takenouchi, Vice-Chair  
House Committee on Finance

FROM: Sierrah Kupihea, PA-S  
University of Washington MEDEX Northwest

RE: HB1591 HD1 – Relating to Health Preceptors  
Hearing Date/Time: Friday, February 27, 2026 at 10:00 AM  
Place: Conference Room 308 & via Videoconference

Dear Chair Todd and Vice-Chair Takenouchi,

Thank you for the opportunity to provide testimony on HB1591 HD1, which expands the definitions of preceptor and volunteer-based supervised training rotations to improve accessibility for providers to receive income tax credits for serving as preceptors. The bill removes the primary care requirement to qualify as a preceptor and adds physician assistants (PAs) and physician assistant students to the list of eligible preceptors and students.

As a future Physician Assistant and current PA student, my testimony is in **STRONG SUPPORT of HB1591 HD1** because it will include physician assistants and PA students in the Preceptor Tax Credit (PTC) program. This change will promote equitable clinical education opportunities among PA and advanced practice registered nurse (APRN) students in Hawai'i-based academic institutions. It will also create parity among PA and APRN preceptors who voluntarily supervise clinical training rotations, as the current policy limits eligibility to physicians and APRNs who precept medical or APRN students.

It is important to highlight that the proposed revisions will not increase the overall Preceptor Tax Credit cap, which remains at \$1.5 million per tax year. In 2024, the program awarded \$676,000 in tax credits, with a cumulative total of \$2,657,000 issued to Hawai'i's eligible preceptors since its inception in 2019. Expanding eligibility to additional healthcare providers will allow unused funds to be distributed more effectively, supporting a broader range of preceptors and students. This expansion ensures that existing resources are utilized to maximize their impact on healthcare education, workforce development, and access to care.

Thank you again for the opportunity to provide supportive testimony on this important measure, which ultimately strengthens clinical training and enhances the quality of care delivered to the communities of Hawai'i.

Respectfully,  
Sierrah Kupihea, PA-S  
University of Washington MEDEX Northwest

**HB-1591-HD-1**

Submitted on: 3/13/2026 3:35:53 PM

Testimony for HHS on 3/18/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Emma Waters	Individual	Support	Written Testimony Only

Comments:

Writing in strong support of this important bill. Mahalo.

**HB-1591-HD-1**

Submitted on: 3/16/2026 2:12:36 PM

Testimony for HHS on 3/18/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kaley Ann Dang	Individual	Support	Written Testimony Only

Comments:

Dear Chair San Buenaventura and Vice-Chair McKelvey,

Thank you for the opportunity to provide testimony on HB1591 HD1, 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 and adds physician assistants and physician assistant students to the list of preceptors and eligible students.

My testimony is in STRONG SUPPORT OF HB1591 HD1 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. As a current clinical PA student in Hawai'i, I have personally experienced the generosity of providers who volunteer their time to teach us. Many providers have taken students for a day or short rotation purely out of commitment to education, even though doing so slows their workflow and reduces productivity. Several providers have openly shared that they would be more willing to take students regularly if there were a meaningful incentive to offset the time and financial impact of precepting.

Now more than ever, this support is critical. Hawai'i currently has two PA programs, and the number of PA students requiring high-quality clinical placements is growing. The PA profession continues to expand rapidly due to the relatively shorter training pathway compared to medical school, while still maintaining rigorous standards of education and clinical competence. As the PA workforce grows, so does the responsibility to ensure strong clinical training opportunities within our own communities.

This bill helps create sustainability. By expanding eligibility for the Preceptor Tax Credit to include PAs, we are not only supporting current students, but also investing in the long-term strength of Hawai'i's healthcare workforce. Encouraging more providers to precept will improve access to training sites, reduce placement shortages, and ultimately strengthen the pipeline of healthcare professionals serving our local communities.

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 again for the opportunity to provide supportive testimony on this important issue that ultimately impact the quality of care provided to the communities of Hawai'i.

DATE: 16 March 2026

TO: Senator Joy A. San Buenaventura, Chair  
Senator Angus L. K. McKelvey, Vice-Chair  
Senate Committee on Health and Human Service

FROM: Mei Akinaka  
PA-S1

RE: HB1591 HD1 RELATING TO HEALTH PRECEPTORS

Hearing Date/time: March 18, 2026; 1:00 PM

Place: Conference Room 225 & via Videoconference

Dear Chair San Buenaventura and Vice-Chair McKelvey,

Thank you for the opportunity to provide testimony on HB1591 HD1, 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 and **adds physician assistants and physician assistant students** to the list of preceptors and eligible students.

**My testimony is in STRONG SUPPORT OF HB1591 HD1** 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.

I'm a student that is hoping healthcare providers will share their time to train and educate me. This is work that they do on top of all the other duties they already have as providers. I think compensation will enable them to make training a better priority. However, I'm so grateful for the preceptors that do it already because they want to give back. It is unfair to not compensate them for training, I understand other health professionals receive monetary increase for doing this work.

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 again for the opportunity to provide supportive testimony on this important issue that ultimately impact the quality of care provided to the communities of Hawai'i.



DATE: 16 March 2026

TO: Senator Joy A. San Buenaventura, Chair  
Senator Angus L. K. McKelvey, Vice-Chair  
Senate Committee on Health and Human Service

FROM: Carrie Beebout, PsyD, MPAS, PA-C  
Kona Campus Coordinator / Assoc. Professor  
University of Washington MEDEX

RE: HB1591 HD1 RELATING TO HEALTH PRECEPTORS

Hearing Date/time: March 18, 2026; 1:00 PM

Place: Conference Room 225 & via Videoconference

Dear Chair San Buenaventura and Vice-Chair McKelvey,

Thank you for the opportunity to provide testimony on HB1591 HD1, 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 and **adds physician assistants and physician assistant students** to the list of preceptors and eligible students.

**My testimony is in STRONG SUPPORT OF HB1591 HD1** 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.

As a physician assistant educator in the great state of Hawaii, I have seen the direct benefits of having students complete their training in state. Students are passionate about their communities and often want to provide care there once they have graduated. The Preceptor Tax Credit will facilitate easier recruitment of preceptors, providing more clinical sites in which students can gain their required experience. This also makes it much more likely that students will practice in the state once they are certified. When a student must go to the mainland for clinical rotations, they often find the decreased cost of living, higher level of pay, and immediate job opportunities too attractive to leave behind. Compensating preceptors through the PTC will encourage more providers in the state to precept students, negating the need for them to go to the mainland for training. The result is happier preceptors and more healthcare providers in the state taking care of everyone from keiki to kupuna.

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 again for the opportunity to provide supportive testimony on this important issue that ultimately impact the quality of care provided to the communities of Hawai'i.

A handwritten signature in black ink, appearing to read 'C. D. Beebout'. The signature is fluid and cursive, with the first and last names being more prominent than the middle initial.

Carrie D. Beebout, PsyD, MPAS, PA-C

**HB-1591-HD-1**

Submitted on: 3/17/2026 6:40:15 AM

Testimony for HHS on 3/18/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Thomas H Joslyn	Individual	Support	Written Testimony Only

Comments:

I am in support of this bill. Hope you will pass it. Thanks for allowing me the opportunity to testify.

**HB-1591-HD-1**

Submitted on: 3/17/2026 12:07:15 PM

Testimony for HHS on 3/18/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jansen Chase Aceret	Individual	Support	Written Testimony Only

Comments:

To: The Honorable Chair and Members of the Committee on Health and Human Services

From: Jansen Chase Aceret, Student Nurse, UHMC Allied Health

Date: March 16, 2026

Subject: Support to HB 1591, HD1

Committee Members,

My name is Jansen Chase Aceret, and I am in my last year of nursing school at the University of Hawai'i - Maui College. I am writing to strongly support HB 1591, which expands the definition of preceptors and increases providers' access to income tax credits for serving as preceptors. This would allow the addition of physician assistants, nurse practitioners, dietitians, and social workers to the list of preceptors and eligible students.

Expanding the preceptor role to include physician assistants, nurse practitioners, dietitians, and social workers alleviates the shortage of healthcare workers. As a student nurse planning to further my education, this bill would allow me to receive high-quality clinical training and serve the community of Hawai'i. Additionally, improving the compensation for preceptors allows for more recruitment and retention of preceptors in regard to liability and responsibilities while supervising a student

Overall, this bill would tremendously alleviate the high demand for clinical training and improve the health education system by encouraging new mentors and enhancing hands-on training for future providers.

Thank you for the opportunity to share my concerns.

Sincerely,  
Jansen Chase Aceret, Student Nurse

**HB-1591-HD-1**

Submitted on: 3/17/2026 12:35:41 PM

Testimony for HHS on 3/18/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
brian panganiban	Individual	Support	Written Testimony Only

Comments:

DATE: 16 March 2026

TO: Senator Joy A. San Buenaventura, Chair

Senator Angus L. K. McKelvey, Vice-Chair

Senate Committee on Health and Human Service

FROM: Brian Panganiban D.Sc, PA-C

Trauma and Emergency Medicine

Queens Medical Center

Waianae Coast Comprehensive Health Center

RE: HB1591 HD1 RELATING TO HEALTH PRECEPTORS

Hearing Date/time: March 18, 2026; 1:00 PM

Place: Conference Room 225 & via Videoconference

Dear Chair San Buenaventura and Vice-Chair McKelvey,

Thank you for the opportunity to provide testimony on SB3202, 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 and adds physician assistants and physician assistant students to the list of preceptors and eligible students.

My testimony is in **STRONG SUPPORT OF SB3202** 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.

As a Physician Assistant for 19 years with over 14 years dedicated to PA education in both the military and civilian sectors, I have seen firsthand the critical need for robust local training pipelines. Expanding the preceptor tax credit to include PAs is a vital investment in Hawaii's healthcare future that will directly increase clinical rotations for our local students. By incentivizing experienced clinicians to mentor the next generation, we ensure that more of our graduates can train and remain here in the islands, ultimately strengthening the provider network that keeps our community healthy and safe.

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 again for the opportunity to provide supportive testimony on this important issue that ultimately impact the quality of care provided to the communities of Hawai'i.

This statement is submitted in my personal capacity and does not necessarily reflect the official position or views of my employers.



**LATE**

Testimony in SUPPORT of HB1591  
Presented before the Senate Committee on Health  
Wednesday, March 18, 2026

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

Honorable Chair San Buenaventura, Vice Chair McKelvey, and Members of the Committee,

Thank you for the opportunity to testify in **strong support of HB1591** which amends the already 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. This bill removes "primary care" from the criteria to qualify as a preceptor while adding other care professionals for eligibility with the inclusion of residency programs that would have a positive downstream impact on the pharmacy profession.

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 pharmacy residency preceptors** across the state that continue to educate the next generation of student pharmacists without any financial incentive.

Currently, there are only four of pharmacy residency programs in Hawai'i, which significantly limits the ability to retain local talent for advanced postgraduate training in specialty practice areas. As a result, many of Hawai'i's pharmacy graduates leave the state to pursue residency training on the mainland. The Hawai'i Pharmacists Association is hopeful that providing a financial incentive through tax credits would support the establishment of additional residency programs across our islands. Expanding such programs would help elevate the standard of care provided by the pharmacy profession, and align with our ongoing advocacy to expand pharmacists' roles within a value-based care model.

On behalf of the Hawai'i Pharmacists Association, mahalo for this opportunity to testify in support of HB1591.

Very Respectfully,

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

**LATE**

Aloha Chair Buenaventura, Vice Chair McKelvey, and Members of the Committee:

Thank you for the opportunity to testify in support of HB1591 HD1.

I am Miki Miura, a family nurse practitioner (NP), and I strongly support HB1591 HD1. As a former nurse practitioner student and an enthusiastic preceptor for nurse practitioner students, I recognize the critical importance of preceptors in developing capable future clinicians. Healthcare is complex, and preceptors are essential in helping students translate textbook and lecture knowledge into real-world practice. Many nurse practitioners are eager to teach but face pressure to remain productive and see numerous patients to meet their employers' revenue expectations. I understand the challenges colleagues face in participating as preceptors, given the time and energy required to teach while managing busy clinics. The preceptor tax credit is a necessary incentive that will motivate nurse practitioners to serve as preceptors and acknowledge their vital contributions to the community. Moreover, this program's financial incentives for clinicians to mentor students from Hawai'i-based programs will ensure the education of future providers who are familiar with and dedicated to our community. Finding clinical placements has become increasingly difficult, partly due to increased competition from out-of-state online programs. This legislation will drive more clinicians to participate in preceptorships, resulting in graduates who are committed to giving back to our community.

Thank you for this opportunity to testify.

Sincerely,  
Miki Miura, DNP, APRN, FNP-C

**LATE**

**HB-1591-HD-1**

Submitted on: 3/17/2026 3:49:16 PM

Testimony for HHS on 3/18/2026 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Stacy Haumea	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Vice Chair,

I strongly support this bill; as was started in the bill this measure supports our healthcare workforce and shortages. This helps to encourage new student recruitment and retention which is needed. Hawai'i universities have educational pathways for Registered Dietitian Nutritionists (RDN) and the state showing increasing support by passing this measure provides career confidence in present and future RDNs. The strong role of Food As Medicine initiatives that have been brought to the forefront in preventive wellness programs throughout the State solidifies the foundation of nutrition education and the RDN is the expert through our science based education focused specifically on nutrition and lifestyle.

warmest aloha, Stacy Haumea DrBH, MPH, RDN, CDCES, LD



**WAIANAЕ COAST  
COMPREHENSIVE  
HEALTH CENTER**

**LATE**

**Wednesday, 03-18-26 1:00PM  
State Capitol, Conference Room 225**

**Senate Committee on Health and Human Services**

**To:** Senator Joy A. San Buenaventura, Chair,  
Senator Angus L.K. McKelvey, Vice Chair

**From:** Ian Ross  
Public Affairs Director  
ianross@wcchc.com | (808) 697-3457

**RE: SUPPORT FOR HOUSE BILL 1591 HD1 - RELATING TO HEALTH CARE**

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Aloha and mahalo for the opportunity to provide testimony in **support** of House Bill No. 1591 HD1.

Waianae Coast Comprehensive Health Center (WCCHC) is a Federally Qualified Health Center dedicated to improving the health and well-being of the West O'ahu community by providing accessible and affordable medical care. With 53 years of service, WCCHC is committed to providing comprehensive healthcare that supports the whole person and the improves long-term health outcomes for the communities we serve.

WCCHC appreciates the opportunity to provide testimony in **support** of this measure, which expands the Healthcare Preceptor Tax Credit to include physician assistants, dietitians, and social workers, and broadens eligibility for both preceptors and students. As a federally qualified health center and a learning center committed to training the next generation of health professionals, WCCHC recognizes the critical role that preceptors play in ensuring a well-prepared healthcare workforce. For years, WCCHC has operated Ka 'Ike Ola, which trains local healthcare workers, such as CNAs and Medical Assistants, to become Practical Nurses.

By removing the "primary care" restriction and including additional professions, this bill addresses persistent shortages in both primary and behavioral health care, as well as allied health fields. Many of our patients face barriers to accessing comprehensive care, particularly in rural and underserved communities. Expanding the tax credit to more preceptors and residency programs will incentivize experienced providers to mentor students and residents, thereby strengthening the pipeline of health professionals who are prepared to serve in areas of greatest need.

Research and best practices indicate that clinical training opportunities and exposure to community-based care settings are key factors in recruiting and retaining providers in underserved regions. The inclusion of social workers and dietitians reflects a holistic approach to health care, acknowledging the importance of behavioral health and nutrition in achieving positive health outcomes. Additionally, broadening committee representation to include the Director of Health and residency program representatives will help ensure that the tax credit program remains responsive to evolving workforce needs.

Thank you again for the opportunity to provide testimony in support of this measure.



**HB-1591-HD-1**

Submitted on: 3/18/2026 10:16:17 AM

Testimony for HHS on 3/18/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kari Wheeling	Testifying for Healthy Mothers Healthy Babies Coalition of Hawaii	Support	Written Testimony Only

Comments:

March 18, 2026

To: Committee on Health and Human Services  
Senator Joy San Buenaventura, Chair  
Senator Angus McKelvey, Vice Chair

RE: HB 1591 HD1: Relating to Health Care, Healthcare Preceptor Tax Credit

Hearing Wednesday, March 18 2026, 1pm, Room 225

Aloha Senator San Buenaventura, Senator McKelvey and Members of the Committee,

My name is Kari Wheeling, APRN, FNP-BC. I serve as the Chief Clinical Officer for Healthy Mothers Healthy Babies Coalition of Hawai‘i and am writing to express my strong support for HB 1591 HD 1 with additional comments for your consideration.

I have served as a clinical preceptor for several years and have supported many students pursuing healthcare degrees, including students enrolled in programs based both within and outside of Hawai‘i. I deeply appreciate the intent and value of the Hawai‘i Preceptor Tax Credit and find precepting to be one of the most rewarding aspects of my professional work.

As correctly stated in this bill, the need for qualified preceptors is significant. However, the demand for preceptors extends across all eligible academic programs nationwide, not only those physically based in Hawai‘i. Many Hawai‘i residents, for a variety of personal, financial, and logistical reasons, enroll in out-of-state or online accredited programs while maintaining their residence in Hawai‘i and completing their clinical training locally.

Under the current structure of the tax credit, eligibility is limited to students enrolled in Hawai‘i-based schools. This unintentionally creates a competitive environment between academic institutions and places Hawai‘i students attending out-of-state programs at a disadvantage. These students have chosen different educational pathways to meet the same professional and licensure requirements outlined in this bill, and their choice of school should not exclude their preceptors from eligibility for the tax credit.

I respectfully encourage the Committee to consider expanding eligibility for the preceptor tax credit to include all accredited academic and residency programs that require preceptor support, regardless of whether the program is based in Hawai'i or out of state. In my own practice, I am frequently contacted by Hawai'i-based students enrolled in programs such as Baylor University, the University of Washington, and Bradley University who are seeking to fulfill their Family Nurse Practitioner and Physician Assistant clinical requirements here in Hawai'i.

Although I am in strong support of HB 1591 HD 1 as written, expanding eligibility beyond the physical location of the academic institution would more accurately reflect today's healthcare education landscape, increase preceptor participation, and better support Hawai'i students who intend to live, train, and ultimately practice in our state.

Mahalo for the opportunity to provide supportive testimony and for your consideration of HB 1591 HD1 and these suggested comments.

Respectfully,

Kari Wheeling, APRN, FNP-BC  
Chief Clinical Officer  
Healthy Mothers Healthy Babies Coalition of Hawai'i  
245 N Kukui St, Ste 102A  
Honolulu, HI 96817