



# 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 Ways and Means  
Tuesday, March 3, 2026 at 10:17 a.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  
UH School of Nursing and Dental Hygiene  
University of Hawai'i at Mānoa and

and

Alex Ortega, Dean  
UH Manoa 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

### SB 3202 – RELATING TO HEALTH CARE

Chair Dela Cruz, Vice Chair Moriwaki, 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 SB 3202 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 licensed dietitians, physician assistants, and social workers as eligible preceptors and students. Additionally, SB 3202 includes accredited residency

and fellowship programs that require preceptor support. 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.



## **SB3202 Relating to Healthcare Preceptor Tax Credits**

COMMITTEE ON WAYS and MEANS

Sen. Donovan M. Dela Cruz, Chair

Sen. Sharon Y. Moriwaki, Vice Chair

Tuesday, Mar 3, 2026: 10:17: Room 211 Videoconference

### **Hina Mauka Comments to Support SB3202:**

*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.



**March 3, 2026 at 10:17 am**  
**Conference Room 211**

**Senate Committee on Ways and Means**

To: Chair Donovan M. Dela Cruz  
Vice Chair Sharon Y. Moriwaki

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

Re: **Testimony in Support**  
**SB 3202 SD 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 to the Senate Committee on Ways and Means  
Tuesday, March 3, 2025; 10:17 a.m.  
State Capitol, Conference Room 211  
Via Videoconference**

**RE: SENATE BILL NO. 3202, RELATING TO HEALTH CARE.**

Chair Dela Cruz, Vice Chair Moriwaki, 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** Senate Bill No. 3202, 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, licensed dietitians, and social workers 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 upon its approval, and apply to taxable years beginning after December 31, 2026.

**Testimony on Senate Bill No. 3202**  
**Tuesday, March 3, 2026; 10:17 a.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).



**Testimony Presented Before the Senate  
Committee on Ways and Means  
Tuesday, March 3, 2026 at 10:17 AM  
Conference Room 211 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 S.B. 3202**

Chair Dela Cruz, Vice Chair Moriwaki, 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, S.B. 3202, proposes to clarify the definition of preceptor to allow a broader array of specialty providers who engage in teaching future primary care providers, clarify the definition of “volunteer-based supervised clinical training rotation” related to both time spent teaching students and what constitutes compensation for precepting, and amend the Preceptor Credit Assurance Committee to improve administration and roles. In addition, this measure increases access to the tax credit program by including all specialties who engage in precepting, and expand the professions to include physician assistants, social work, and registered dietitians.

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%, which makes it unlikely for the Preceptor Credit Assurance Committee to allocate the maximum potential of tax credits in the near future.**

*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.*

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

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

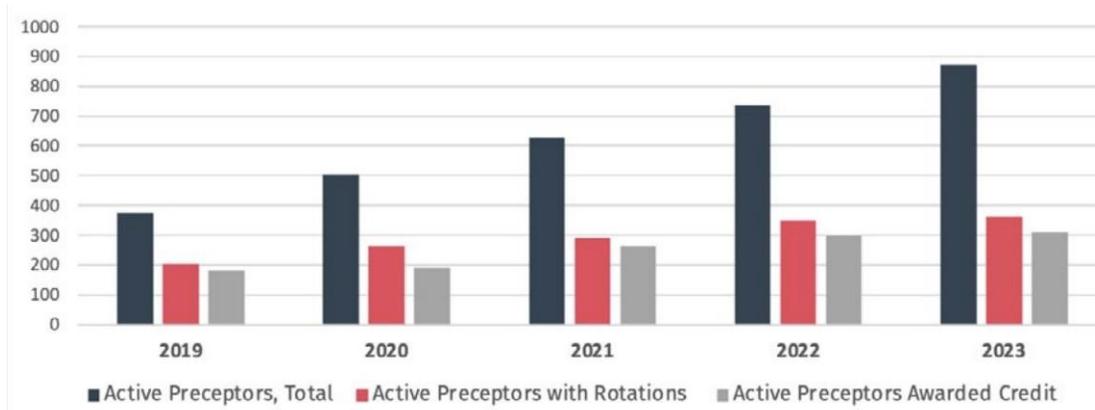
MAINTAIN	ADD	CHANGE
<ul style="list-style-type: none"> <li>Keep the process that local schools submit clinical rotation information;</li> <li>Keep the requirement that preceptors must self-verify their location, license information, specialty, and lack of existing compensation for precepting; and</li> <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, 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 Work, Physician Assistants, and Registered Dietitians have the same professional criteria that currently enables us to maintain a functioning program for APRNs, physicians, and pharmacists. These criteria include: 1) professionals maintaining licensure in Hawai'i; 2) in-state schools that maintain preceptor coordination; 3) preceptor education that occurs during education enrollment (as opposed to post-graduation activities); and 4) schools with national accreditation. These standards are used in the verification process to ensure eligibility of preceptors and participating academic programs, as defined in H.R.S. 235-110.45 and H.R.S. 321-2.7.

Further, based on the current performance and anticipated growth in the tax credit allocations by expanding the tax credits beyond primary care, funds remain. The Preceptor Credit Assurance Committee voted in favor of supporting other critically needed health

*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.*



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.*



DATE: 1 March 2026

TO: Senator Donovan Dela Cruz, Chair  
Senator Sharon Moriwaki, Vice-Chair  
Senate Ways and Means Committee

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

RE: SB3202 RELATING TO HEALTH PRECEPTORS

Hearing Date/time: Tuesday March 3, 2026 10:17 AM

Place: Conference Room 211 & via Videoconference

Dear Chair Dela Cruz and Vice-Chair Moriwaki,

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.

**The Hawai'i Academy of Physician Assistants (HAPA) STRONGLY SUPPORTS SB3202.** 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 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. 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.

Tuesday, March 3, 2026 at 10:17 AM  
Via Video Conference; Conference Room 211

**Senate Committee on Ways and Means**

To: Senator Donovan Dela Cruz, Chair  
Senator Sharon Moriwaki, Vice Chair

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

Re: **Testimony in Support of SB 3202  
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 SB 3202 which amends the definition of “preceptor” and “volunteer-based supervised clinical training rotation” to improve accessibility for providers to participate in the preceptor tax credit program. The bill also removes “primary care” from the criteria to qualify as a preceptor, and adds physician assistants, social workers, and licensed dietitians to the list of preceptors as these providers are invaluable to the training of future health care professionals and reflects Hawai'i's interprofessional training philosophy. The measure further expands eligibility for the tax credit to include accredited residency programs that require preceptor support.

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

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

in primary care. Expanding the definition of “preceptor” to include other fields of practice would expand the pool of available preceptors to train new healthcare providers and allow for enhanced training opportunities to grow our workforce.

Thank you for the opportunity to testify.



Committee on Ways and Means

March 2, 2026

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

Re: SB3202-SB1 RELATING TO HEALTH CARE

To: Honorable Chair Senator Donovan M. Dela Cruz, Chair and Senator Sharon Y. Moriwaki, Vice Chair

### **SUPPORT FOR SB3202-SB1 WITH AMENDMENTS**

Mahalo for the opportunity to comment on SB3202-SB1. We submit this testimony on behalf of our professional member organization, the Hawai'i Affiliate of the American College of Nurse-Midwives (HAA). Our mission is to promote the health and well-being of women and newborns within their families and communities through the development and support of the profession of midwifery as practiced by Certified Nurse-Midwives (CNMs) and Certified Midwives (CMs). In alignment with our mission to grow the profession, HAA also provides support to student midwives.

We appreciate the intention of this bill to amend the Healthcare Preceptor Tax Credit to remove language limiting access only to those practicing in primary care, to add licensed dietitians, physician assistants, and social workers as eligible preceptors and students, and to include residency and fellowship programs.

**As we have been advocating since the introduction of this program, we additionally request the Ways and Means Committee to consider the value of including advanced practice midwives and accommodating Hawai'i-based students whose only option is a remote MS program, of which there are no schools who provide an education to a student body greater than 50% from Hawai'i.**

Additionally, we are including a document which describes the scope of the APRN, CNM and CM, LM - which includes primary care. (See Attached)

In the State of Hawai'i, there are two advanced practice midwifery credentials: the Certified Nurse-Midwife (APNR, CNM), regulated for nearly 100 years and licensed for over 50 years, and the Certified Midwife (CM, LM), which was first regulated with a pathway to licensure in 2019. With the passage of Act 28 (2025), CM, LMs are now eligible for integration into Medicaid and are expected to be added as a provider type by the end of Q1 2026. As a result, employment opportunities for CM, LMs will become increasingly viable, and we anticipate that more Hawai'i-based students will pursue this advanced practice pathway.

Within our field, we are keenly aware of the challenges Hawai'i-based midwifery students face in securing clinical placements, as well as the significant commitment required of preceptors. Currently, there are forty-seven APRN, CNMs and one CM, LM serving families across the State. However, Hawai'i does not have an in-state pathway to a Master of Science in Midwifery. As a result, all Hawai'i-based advanced practice midwifery students must enroll in one of four remote or hybrid programs: Frontier Nursing University, Georgetown University, Thomas Jefferson University, or the University of Colorado Anschutz Medical Campus.

As the professional organization representing advanced practice midwives in Hawai'i, HAA is regularly

contacted by graduate-level student midwives seeking clinical placements within the State. HAA leadership actively engages with midwives practicing at Kaiser Permanente, Tripler Army Medical Center, and The Queen's Health Systems, as well as in private practices such as East Hawai'i Midwife Service, Hua Moon Women's Health, and 'Ōhi'a Midwifery & Wellness, to support retaining Hawai'i-based students for clinical training and eventual practice. A tax incentive for preceptors would meaningfully support these shared efforts to sustain and grow Hawai'i's midwifery workforce.

This is a social justice issue. HAA is committed to advancing equity in health professions education. Of the 40+ working advanced practice midwives in Hawai'i, there is only one Kānaka Maoli APRN, CNM and only one other CNM or CM who was born and raised here. We hope that intentional workforce development policies will help cultivate greater representation of Native Hawaiian providers, as well as providers from the many Pacific Islander communities who call Hawai'i home, and anyone who has ties deep here, who will stay and serve our communities.

We appreciate the amendments that have been incorporated into this tax credit initiative. As of 2026, the majority of CNMs practicing in Hawai'i are Advanced Practice Registered Nurses (APRNs), serving communities across all islands and in a wide range of care settings, therefore progress has been made. Yet, despite the inclusion of APRNs in this bill, without accommodations for student midwives enrolled in remote academic programs, APRN, CNMs will remain effectively excluded from this incentive, and there is still no pathway for CM, LM preceptors to apply.

For the past few years, HAA has been involved with the Department of Health to amend the 1986 HAR for Licensing Freestanding Birthing Facilities. This revision is long overdue. Licensed Freestanding Birthing Facilities are an option for families throughout our region. Once the revision of the DOH rules for birth centers is accomplished, it is expected that there will be a number of potential training sites for our future advanced practice midwives, as well as fellowship placement opportunities. Currently, there are no fellowship opportunities for advanced practice midwives to enter directly into employment for full-scope care in the state, as they first need experience. Providing an incentive for sites to offer preceptor tax credit for future fellowship sites is sound policy for these facilities to participate with expanding Hawai'i-based future providers.

**Therefore, to support the development of a sustainable Hawai'i-based advanced practice midwifery workforce—and the preceptors who prepare them—we respectfully urge the Legislature to explicitly accommodate advanced practice midwifery via suggested amendments:**

Page 2 line 11 amend: “established graduate schools in Hawaii **or provide remote graduate level pathways for Hawaii-based graduate students** should be added to the...”

Page 3 line 4-5 amend: “ available preceptors, including social workers, physician assistants, **advanced practice midwives** and licensed dietitians, as well as workers in high..”

Page 3 lines 12-13 amend: “Rather, the program should expand to apply to physician assistants, **advanced practice midwives**, licensed dietitians, and”

Page 4 line 6 -8 amend: “(B) Adding physician assistants, **advanced practice midwives**, licensed dietitians, and social workers as eligible preceptors and students; and...”

Page 5 lines 11-16 amend: ““Academic program” means an academic degree granting program or graduate medical education program that:

(1) Holds either its principal accreditation or a physical location in Hawaii; **and**

- (2) Provides education to students, of whom more than fifty per cent are residents of Hawaii; or  
**(3) Provides education to students who complete the majority of their clinical training in Hawaii.**

**Pg. 5 line 17 add: “Advanced practice midwife student” means an individual participating in a nationally accredited academic program that is for the education of advanced practice midwives and recognized by the state board of nursing or midwives licensing program pursuant to chapters 457 and 457j. “Advanced practice midwife student” includes a graduate from a nationally accredited academic program who has continued their training in the role of resident or fellow.”**

Mahalo for your consideration of our testimony. We are available for further comment or clarification via email.

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  
[hawaiiidwives.org](http://hawaiiidwives.org)

For your reference, advanced practice midwives serving as APRN, CNMs and CM, LMs currently practice at the following locations:  
[hawaiiidwives.org/find-a-midwife-1](http://hawaiiidwives.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

## Comparison of Certified Nurse Midwives, Certified Midwives, and Certified Professional Midwives

*Clarifying the distinctions among professional midwifery credentials in the United States*

<b>International Confederation of Midwives' Definition of MIDWIFE</b>	<p><b>While the profession of midwifery has developed differently in each country, we share a common understanding of the midwife internationally. The International Confederation of Midwives' definition is:</b></p> <p>The midwife is recognized as a responsible and accountable professional who works in partnership with women to give the necessary support, care and advice during pregnancy, labor, and the postpartum period, to conduct births on the midwife's own responsibility and to provide care for the newborn and the infant. This care includes preventative measures, the promotion of normal birth, the detection of complications in mother and child, the accessing of medical care or other appropriate assistance and the carrying out of emergency measures. The midwife has an important task in health counseling and education, not only for the woman, but also within the family and the community. This work should involve antenatal education and preparation for parenthood and may extend to women's health, sexual or reproductive health and childcare. A midwife may practice in any setting including the home, community, hospitals, clinics, or health units.</p>
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NATIONAL MIDWIFERY CREDENTIALS IN THE UNITED STATES OF AMERICA	CERTIFIED NURSE-MIDWIFE (CNM)	CERTIFIED MIDWIFE (CM )	CERTIFIED PROFESSIONAL MIDWIFE (CPM )
<b>EDUCATION</b>			
Minimum Degree Required for Certification	Graduate Degree		Certification does not require an academic degree but is based on demonstrated competency in specified areas of knowledge and skills.
Minimum Education Requirements for Admission to Midwifery Education Program	Bachelor's Degree or higher from an accredited college or university AND		High School Diploma or equivalent
	Earn RN license prior to or within midwifery education program.	Successful completion of required science & health courses and related health skills training prior to or within midwifery education program.	Prerequisites for accredited programs vary, but typically include specific courses such as statistics, microbiology, anatomy and physiology, and experience such as childbirth education or doula certification.  There are no specified requirements for entry to the North American Registry of Midwives (NARM) Portfolio Evaluation Process (PEP) pathway: an apprenticeship process that includes verification of knowledge and skills by qualified preceptors.
Clinical Experience Requirements	Attainment of knowledge, skills, and professional behaviors as identified by the American College of Nurse-Midwives (ACNM) Core Competencies for Basic Midwifery Education.		Attainment of knowledge and skills, identified in the periodic job analysis conducted by NARM.

NATIONAL MIDWIFERY CREDENTIALS IN THE UNITED STATES OF AMERICA	CERTIFIED NURSE-MIDWIFE (CNM)	CERTIFIED MIDWIFE (CM)	CERTIFIED PROFESSIONAL MIDWIFE (CPM)
	<p>Clinical education must occur under the supervision of an American Midwifery Certification Board (AMCB)-certified CNM/CM or other qualified preceptor who holds a graduate degree, has preparation for clinical teaching, and has clinical expertise and didactic knowledge commensurate with the content taught; &gt;50% of clinical education must be under CNM/CM supervision.</p>		<p>NARM requires that the clinical component of the educational process must be at least two years in duration and include a minimum of 55 births in three distinct categories. Clinical education must occur under the supervision of a midwife who must be nationally certified, legally recognized and who has practiced for at least three years and attended 50 out-of-hospital births post certification.</p> <p>CPMs certified via the PEP may earn a Midwifery Bridge Certificate (MBC) to demonstrate they meet the International Confederation of Midwives (ICM) standards for minimum education.</p>
<b>EDUCATION PROGRAM ACCREDITING ORGANIZATION</b>			
	<p>The Accreditation Commission for Midwifery Education (ACME) is authorized by the U.S. Department of Education to accredit midwifery education programs and institutions. Midwifery education programs must be located within or affiliated with a regionally accredited institution.</p>		<p>The Midwifery Education Accreditation Council (MEAC) is authorized by the U.S. Department of Education to accredit midwifery education programs and institutions. The scope of recognition includes certificate and degree-granting institutions, programs within accredited institutions, and distance education programs.</p>
<b>SCOPE OF PRACTICE</b>			
Range of care provided	<p>Midwifery as practiced by CNMs and CMs encompasses the independent provision of care during pregnancy, childbirth, and the postpartum period; sexual and reproductive health; gynecologic health; and family planning services, including preconception care. Midwives also provide primary care for individuals from adolescence throughout the lifespan as well as care for the healthy newborn during the first 28 days of life. Midwives provide care for all individuals who seek midwifery care, inclusive of all gender identities and sexual orientations.</p> <p>CNMs/CMs provide initial and ongoing comprehensive assessment, diagnosis, and treatment. They conduct physical examinations; independently prescribe medications including but not limited to controlled substances, treatment of substance use disorder, and expedited partner therapy; admit, manage, and discharge patients; order and interpret laboratory and diagnostic tests; and order medical devices, durable medical equipment, and home health services.</p> <p>Midwifery care as practiced by CNMs and CMs includes health promotion, disease prevention, risk assessment and management, and individualized wellness education and counseling. These services are provided in partnership with individuals and families in diverse settings such as ambulatory care clinics, private offices, telehealth and other methods of remote care delivery, community and public health systems, homes, hospitals, and birth centers.</p>		<p>Midwifery as practiced by CPMs offers care, education, counseling and support to women and their families throughout the caregiving partnership, including pregnancy, birth and the postpartum period. CPMs provide on-going care throughout pregnancy and continuous, hands-on care during labor, birth and the immediate postpartum period, as well as maternal and well-baby care through the 6-8 week postpartum period.</p> <p>CPMs provide initial and ongoing comprehensive assessment, diagnosis, and treatment. CPMs are trained to recognize abnormal or dangerous conditions requiring consultation with and/or referral to other healthcare professionals. They conduct physical examinations, administer medications, and use devices as allowed by state law, order and interpret laboratory and diagnostic tests.</p>
Practice Settings	All settings - hospitals, homes, birth centers, and offices. The majority of CNMs and CMs attend births in hospitals.		Homes, birth centers, and offices. The majority of CPMs attend births in homes and/or birth centers.

Prescriptive Authority	All US jurisdictions	Maine, Maryland, New York, Rhode Island, Virginia, and Washington, DC	CPMs do not maintain prescriptive authority; however, they may obtain and administer certain medications in select states.
Third Party Reimbursement	Most private insurance; Medicaid coverage mandated in all states; Medicare, TRICARE	Most private insurance; Medicaid coverage in Maine, Maryland, New York, Rhode Island, and Washington, DC	Private insurance mandated in 6 states; coverage varies in other states; 13 states include CPMs in state Medicaid plans
<b>CERTIFICATION</b>			
<b>NATIONAL MIDWIFERY CREDENTIALS IN THE UNITED STATES OF AMERICA</b>	<b>CERTIFIED NURSE-MIDWIFE (CNM )</b>	<b>CERTIFIED MIDWIFE (CM )</b>	<b>CERTIFIED PROFESSIONAL MIDWIFE (CPM )</b>
Certifying Organization	American Midwifery Certification Board (AMCB)		North American Registry of Midwives (NARM)
	AMCB and NARM are accredited by the National Commission for Certifying Agencies		
Requirements Prior to Taking National Certification Exam	<p>Graduation from a midwifery education program accredited by the Accreditation Commission for Midwifery Education (ACME); AND Verification by program director of completion of education program AND Verification of master's degree or higher</p> <p><i>*CNMs must also submit evidence of an active RN license at time of initial certification</i></p>	<p>Graduation from a midwifery education program accredited by the Midwifery Education Accreditation Council (MEAC) OR Completion of NARM's Portfolio Evaluation Process (PEP) OR AMCB-Certified CNM/CM with at least ten community-based birth experiences OR Completion of an equivalent state licensure program</p> <p>All applicants must also submit evidence of current adult CPR and neonatal resuscitation certification or course completion</p>	
Recertification Requirement	Every 5 years		Every 3 years
<b>LICENSURE</b>			
Legal Status	Licensed in 50 states plus the District of Columbia and U.S. territories as midwives, nurse-midwives, advanced practice registered nurses, or nurse practitioners.	Licensed in Delaware, Hawaii, Maine, Maryland, New Jersey, New York, Oklahoma, Rhode Island, Virginia, and the District of Columbia.	Licensed in 35 states and the District of Columbia.
Licensure Agency	Boards of Midwifery, Medicine, Nursing or Departments of Health	Boards of Midwifery, Medicine, Nursing, Complementary Health Care Providers or Departments of Health	Boards of Midwifery, Medicine, Nursing, Complementary Health Care Providers; Departments of Health or Departments of Professional Licensure or Regulation
<b>PROFESSIONAL ASSOCIATION</b>			
	American College of Nurse-Midwives (ACNM)		National Association of Certified Professional Midwives (NACPM)
<i>Note: This document does not address individuals who are not certified and may attend births with or without legal recognition.</i>			

Updated: ACNM Government Affairs | April 2022



To: The Honorable Donovan M. Dela Cruz, Chair  
The Honorable Sharon Y. Moriwaki, Vice Chair  
Senate Committee on Ways and Means

From: Paula Arcena, External Affairs Vice President  
Mike Nguyen, Director of Public Policy  
Maria Rallojaj, Public Policy Specialist

Hearing: Tuesday, March 3, 2026, 10:17am, Conference Room 211

RE: **SB3202 Relating to Health Care**

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AlohaCare appreciates the opportunity to provide testimony in **support** of **SB3202**. This measure, beginning taxable years after 12/31/2026, would (1) amend the Healthcare Preceptor Tax Credit to remove the language limiting access only to those practicing in primary care, to add licensed dietitians, physician assistants, and social workers as eligible preceptors and students, and to include residency and fellowship programs; (2) add the Director of Health and a representative of residency program with eligible students to the Preceptor Credit Assurance Committee.

AlohaCare is a community-rooted, non-profit health plan founded by Hawai'i's Community Health Centers and the Queen Emma Clinics. We serve over 66,000 Medicaid and Medicaid-Medicare dual-eligible residents on all islands. Since 1994, AlohaCare has partnered with providers, government entities, and community-based organizations to meet the evolving needs of our safety net community as Hawai'i's only health plan focused solely on Medicaid-eligible individuals. Our mission is to serve individuals and communities in the true spirit of aloha by ensuring and advocating for equitable access to quality, whole-person care for all.

Hawai'i's physician workforce data continue to show an urgent access and capacity problem. The most recent Hawai'i Physician Workforce Shortage Report finds that although 12,688 physicians are licensed in Hawai'i, only 3,647 are currently providing patient care, and that translates to about 3,044 full-time equivalents (FTEs)<sup>1</sup>. The report estimates the state needs 3,688 FTEs of practicing physicians, which equates to a shortage of 644 FTEs. When island geography and specialty coverage realities are accounted for, the unmet need increases to 833 physician FTEs statewide<sup>2</sup>. This shortage means that in certain areas, residents are unable to obtain timely and appropriate healthcare. AlohaCare is committed to improving access to care and addressing healthcare workforce shortages. We support this measure as a critical and effective way to expand healthcare workforce capacity and improve access to care for the residents of Hawai'i, especially in underserved urban and rural communities.

Mahalo for this opportunity to testify in **support** of **SB3202**.

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<sup>1</sup> University of Hawai'i John A. Burns School of Medicine, Area Health Education Center. (2025). *Hawai'i Physician Workforce Report 2025*.

<sup>2</sup> Ibid



March 2, 2026

Position: **SUPPORT** of **SB3202**, Relating to Health Care

**To:** Senator Donovan M. Dela Cruz, Chair  
Senator Sharon Y. Moriwaki, Vice Chair  
Members of the Senate Committee on Ways and Means

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

**Re:** Testimony in SUPPORT of SB3202, Relating to Health Care

Hearing: Tuesday, March 3, 2026, 10:17 a.m.  
Conference Room 211, 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 SB3202** 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 expanding the Healthcare Preceptor Tax Credit to include licensed dietitians, physician assistants, and social workers, SB3202 recognizes the vital roles these professionals play in preventive care, mental health, and nutrition, areas that are deeply intertwined with women’s health and well-being. These professions are often at the forefront of addressing complex health and social issues. Removing the “primary care” restriction and including residency and fellowship programs further aligns with best practices for **building an inclusive and diverse healthcare workforce that reflects the needs of Hawaii’s communities and facilitates interprofessional collaboration and comprehensive care.**

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. **Including social workers and dietitians acknowledges the importance of interdisciplinary care, which is essential for addressing the social determinants of health that impact women and families.**

We respectfully urge this Committee to **pass SB3202.**

Thank you for this opportunity to submit testimony.



## 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 WAYS AND MEANS

Senator Donovan M. Dela Cruz, Chair  
Senator Sharon Y. Moriwaki, Vice Chair

Date: March 3, 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 SB 3202 RELATING TO HEALTHCARE:** Healthcare Preceptor Tax Credit; Licensed Dietitians; Physician Assistants; Social Workers; Residency Programs; Preceptor Credit Assurance Committee  
**Position: Support**

This measure would amend the Healthcare Preceptor Tax Credit to remove language limiting access only to those practicing in primary care, to add licensed dietitians, physician assistants, and social workers as eligible preceptors and students, and to include residency and fellowship programs; add the Director of Health and a representative of residency programs with eligible students to the Preceptor Credit Assurance Committee; apply to taxable years beginning after 12/31/2026.

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 physician workforce 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.

Hay, Jeremy. "Need A Doctor? Hawai'i's Physician Shortage Keeps Getting Worse." *Honolulu Civil Beat*, 8 Jan. 2026, [www.civilbeat.org/2026/01/hawaii-physician-shortage-getting-worse/](http://www.civilbeat.org/2026/01/hawaii-physician-shortage-getting-worse/). Accessed Jan 25, 2026.

Yip C. Hawaii faces shortage of 800 physicians, with neighbor islands hit hardest. [KITV.com](http://KITV.com). [May 20 2024](http://KITV.com).

Lu A. Factors Exacerbating the Physician Shortage in Hawaii: What is Hawaii Doing to Stem the Tide? [Brown University School of Public Health](http://Brown University School of Public Health). [April 3 2024](http://Brown University School of Public Health).

### **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



Testimony in SUPPORT of SB3202  
Presented before the Senate Committee on Ways and Means  
Tuesday, March 3, 2026

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

Honorable Chair Dela Cruz, Vice Chair Moriwaki, and Members of the Committee,

Thank you for the opportunity to testify in **strong support of SB3202** 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 a single-digit number 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 SB3202.

Very Respectfully,

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

**SB-3202**

Submitted on: 3/1/2026 6:08:47 PM

Testimony for WAM on 3/3/2026 10:17:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
LILY VAN	Individual	Support	Written Testimony Only

Comments:

Honorable Chair Dela Cruz, Vice Chair Moriwaki, and Members of the WAM Committee,

Thank you for the opportunity to testify in strong support of SB 3202 which amends the successful Preceptor Tax Credit program that allows for income tax incentives to health care providers who volunteer to provide clinical training for Hawai'i's future health care workforce.

I strongly support of the intention to expand this initiative to include pharmacists and pharmacy residency preceptors across the state that continue to educate and train the next generation of healthcare providers. Pharmacy residency preceptors are uniquely positioned to shape the next generation of pharmacists who will serve in hospitals, clinics, long-term care, and rural settings. These training experiences are often long and intensive, yet currently do not qualify for the tax credit even though they meet the spirit of volunteer oversight and training intended by the program.

SB3202 aligns with the legislature's intent to strengthen Hawai'i's healthcare workforce pipeline, encourages diverse clinical training opportunities, and fairly recognizes the contributions of all preceptors, including those involved in residency programs.

In my experience as a pharmacy residency program director, the lack of financial recognition can make it harder to sustain preceptor involvement, especially when balancing clinical productivity and administrative responsibilities. Offering tax credits helps show tangible appreciation and can improve recruitment and retention of qualified preceptors, which supports educational programs across the state.

Thank you for this opportunity to testify in support of SB 3202.

Very Respectfully,

Lily Van, PharmD, BCACP, CDCES



## HIPHI Board

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

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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 1, 2026

To: Senator Donovan M. Dela Cruz, Chair  
Senator Sharon Y. Moriwaki, Vice Chair  
Members of the Senate Committee on Ways and Means

RE: Support for SB 3202, Relating to Health Care

Hrg: March 3, 2026, at 10:17 AM, Conference Room 211

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The Hawai'i Public Health Institute,<sup>1</sup> **supports SB 3202**, 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". The signature is written in a cursive, flowing style.

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.

Aloha Chair Dela Cruz, Vice Chair Moriwaki, and Members of the Committee,

Thank you for the opportunity to testify in support of SB3202.

I am Miki Miura, a family nurse practitioner, and I strongly support SB3202. As a former nurse practitioner student and a current enthusiastic preceptor for nurse practitioner students, I cannot overstate the importance of preceptors in developing capable future clinicians. Healthcare is complex to learn, and preceptors help students apply their textbook and lecture knowledge in real-world settings. Many nurse practitioners are interested in teaching students, but also feel pressure to be productive and see many patients, as their employers expect them to generate enough revenue to sustain their practices. I empathize with colleagues who were discouraged from participating in preceptorship, as I know firsthand that teaching students while running a busy clinic is a time- and energy-intensive responsibility. This preceptor tax credit can incentivize nurse practitioners to serve as preceptors and help to show appreciation for preceptors' contributions to the community. Furthermore, the tax credit should be expanded to include non-primary-care clinicians and residency and fellowship programs, as proposed in this bill. There is a critical need for competent clinicians across diverse settings. Please support this bill.

Thank you for this opportunity to testify.

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

**SB-3202**

Submitted on: 3/2/2026 7:02:38 AM

Testimony for WAM on 3/3/2026 10:17:00 AM

Submitted By	Organization	Testifier Position	Testify
Anne Scharnhorst	Individual	Support	Written Testimony Only

Comments:

**TESTIMONY IN STRONG SUPPORT on S.B. 3202**

Chair Dela Cruz, Vice Chair Moriwaki, and members of the Committee: Thank you for the opportunity to testify in **strong support of this measure**. By way of this measure, **Anne Scharnhorst** does not ask for new or expanded appropriations to the tax credit program.

This measure, S.B. 3202, proposes to clarify the definition of preceptor to allow a broader array of specialty providers who engage in teaching future primary care providers, clarify

the definition of “volunteer-based supervised clinical training rotation” related to both time spent teaching students and what constitutes compensation for precepting, and amend the Preceptor Credit Assurance Committee to improve administration and roles. In addition, this measure increases access to the tax credit program by including all specialties who engage in precepting, and expand the professions to include physician assistants, social work, and registered dietitians.

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%, which makes it unlikely for the Preceptor Credit Assurance Committee to allocate the maximum potential of tax credits in the near future.**

**Anne Scharnhorst** respectfully asks the Committee to pass this measure through your committee. **[INDIVIDUAL OR ORGANIZATION]** 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.

**SB-3202**

Submitted on: 3/2/2026 7:42:55 AM

Testimony for WAM on 3/3/2026 10:17:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Patrice Morita	Individual	Support	Written Testimony Only

Comments:

Honorable Chair Dela Cruz, Vice Chair Moriwaki, and Members of the WAM Committee,

Thank you for the opportunity to testify in support of SB 3202 which amends the Preceptor Tax Credit program that allows for income tax incentives to health care providers who volunteer to provide clinical training for Hawai'i's future health care workforce.

I support the expansion of preceptor tax credit to include pharmacists and pharmacy residency preceptors that dedicate their time to educate upcoming healthcare providers. This will encourage more health care professionals to serve as preceptors to continue to train and educate new healthcare practitioners.

Thank you for this opportunity to testify in support of SB 3202.

Very Respectfully,

Patrice Morita, PharmD

**SB-3202**

Submitted on: 3/2/2026 7:55:22 AM

Testimony for WAM on 3/3/2026 10:17:00 AM

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

Comments:

DATE: 3/2/2026

TO: Senator Donovan Dela Cruz, Chair Senator Sharon Moriwaki, Vice-Chair Senate Ways and Means Committee

FROM: Brian Panganiban D.Sc, PA-C Trauma and Emergency Medicine Queens Medical Center Waianae Coast Comprehensive Health Center

RE: SB3202 RELATING TO HEALTH PRECEPTORS Hearing Date/time: Tuesday March 3, 2026 10:17 AM Place: Conference Room 211 & Videoconference

Dear Chair Dela Cruz and Vice-Chair Moriwaki,

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.



## THE QUEEN'S HEALTH SYSTEMS

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To: The Honorable Donovan M. Dela Cruz, Chair  
The Honorable Sharon Moriwaki, Vice Chair  
Members, Senate Committee on Ways and Means

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

Date: March 3, 2026

Re: In Support of SB 3202 – 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 SB 3202, which amends the Healthcare Preceptor Tax Credit to remove language limiting access only to those practicing primary care, to add licensed dietitians, physician assistants, and social workers as eligible preceptors and students, and to include residency and fellowship programs.

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

Thank you for the opportunity to testify in support of SB 3202.

*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.*

DATE: 03/02/2026

TO: Senator Donovan Dela Cruz, Chair  
Senator Sharon Moriwaki, Vice-Chair  
Senate Ways and Means Committee

FROM: Sierrah Kupihea, PA-S  
University of Washington – MEDEX Northwest (Kona, Hawai'i Campus)

RE: SB3202 RELATING TO HEALTH PRECEPTORS  
Hearing Date/Time: Tuesday, March 3, 2026 at 10:17 AM  
Place: Conference Room 211 & via Videoconference

Dear Chair Dela Cruz and Vice-Chair Moriwaki,

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. This measure removes the primary care restriction and adds physician assistants (PAs) and physician assistant students to the list of eligible preceptors and students under the Preceptor Tax Credit (PTC) program.

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

I am a Physician Assistant student in the University of Washington MEDEX Northwest program on the Kona, Hawai'i Island campus. Clinical rotations are the foundation of our education. We do not learn medicine solely from textbooks or lectures—we learn by standing beside experienced clinicians who generously volunteer their time, energy, and expertise to teach us how to care for patients safely and competently.

Throughout my training, I have witnessed firsthand the dedication of PA and physician preceptors who take on students despite already demanding patient loads, administrative responsibilities, and workforce shortages. Precepting requires additional time—time to review documentation, explain clinical reasoning, supervise procedures, provide feedback, and ensure patient safety. It is a meaningful commitment that directly shapes the next generation of healthcare providers in Hawai'i.

However, under the current structure of the Preceptor Tax Credit program, physician assistants who precept PA students are not afforded the same eligibility as physicians or APRNs who precept their respective students. This creates an inequity in a system where all advanced practice providers play critical roles in training and workforce development.

As a PA student committed to serving Hawai'i, particularly our rural and neighbor island communities, I depend on local clinicians who are willing to teach. Expanding the PTC to include PAs and PA students will:

- Promote equity among advanced practice providers
- Strengthen recruitment and retention of clinical preceptors
- Expand training capacity within Hawai'i-based programs
- Support workforce sustainability in underserved areas

Importantly, the proposed revisions will **not increase the cap** of the Preceptor Tax Credit program. The current cap remains at \$1.5 million per tax year. In 2024, approximately \$676,000 in tax credits were awarded, with a cumulative total of \$2,657,000 issued since the program began in 2019. This demonstrates that existing funds have not reached the statutory maximum. Expanding eligibility allows unused funds to be more effectively allocated to support a broader group of preceptors and students—without increasing state expenditures.

Investing in clinical education is an investment in Hawai'i's healthcare workforce. When students train locally, they are more likely to remain and practice in the communities where they trained. Supporting PA preceptors ensures that students like myself can continue to learn, grow, and ultimately serve the people of Hawai'i.

Thank you again for the opportunity to provide supportive testimony on SB3202 and for your continued commitment to strengthening healthcare access and education across our state.

Respectfully,

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

**SB-3202**

Submitted on: 3/2/2026 12:37:59 PM

Testimony for WAM on 3/3/2026 10:17:00 AM

Submitted By	Organization	Testifier Position	Testify
Elizabeth Kahakua	Individual	Support	Written Testimony Only

Comments:

**Testimony in Support of Healthcare Preceptor Tax Credit Amendments**

To: The Honorable Chair and Members of the Committee

From: Elizabeth Kahakua

Date: March 2, 2026

**Subject: In Support of Amendments to the Healthcare Preceptor Tax Credit**

Aloha Chair and Members of the Committee,

My name is Elizabeth Kahakua, and I am writing as a private individual to express my strong support for the proposed amendments to the Healthcare Preceptor Tax Credit.

Amending the credit to remove the limitation to primary care, to include licensed dietitians, physician assistants, and social workers as eligible preceptors and students, and to recognize residency and fellowship programs is an important and timely modernization of this policy. Patients in Hawai‘i are increasingly relying on multidisciplinary teams for their care, and the training pipeline should reflect this reality.

Dietitians, PAs, and social workers play critical roles in chronic disease management, behavioral health, and social determinants of health. Incentivizing these professionals to serve as preceptors helps ensure that future providers are well prepared to meet the complex needs of our communities. Including residency and fellowship programs further strengthens the continuum of training and supports efforts to recruit and retain highly skilled clinicians in the islands.

Adding the Director of Health and a representative of residency programs with eligible students to the Preceptor Credit Assurance Committee will also bring valuable perspective and accountability to the administration of the credit.

For these reasons, I respectfully urge you to pass this measure and support a more robust, team-based healthcare workforce for Hawai‘i.

Mahalo for the opportunity to provide testimony.

Sincerely,  
Elizabeth Kahakua, RN, BSN



**SB-3202**

Submitted on: 3/2/2026 2:48:47 PM

Testimony for WAM on 3/3/2026 10:17:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Tyler McMurry	Individual	Support	Written Testimony Only

Comments:

Chair, Vice Chair, and Members of the Committee:

My name is Dr. T. Scott McMurry. I am a family medicine physician practicing in Kailua-Kona, Hawai‘i. I respectfully submit testimony in strong support of S.B. 3202.

Hawai‘i faces a significant and growing shortage of health care providers across multiple disciplines. While interest in health care careers remains strong, the limiting factor in expanding our workforce is the availability of high-quality clinical training sites and experienced preceptors. Strengthening and modernizing the Healthcare Preceptor Tax Credit is a practical and effective way to address this bottleneck.

This bill appropriately removes outdated primary care-only limitations and expands eligibility to include physician assistants, licensed dietitians, social workers, and residency and fellowship programs. These changes better reflect the realities of today’s health care environment. Workforce shortages are not confined to primary care alone; behavioral health, specialty care, nutrition services, and advanced practice roles are all critical to maintaining access to care across our islands.

By broadening eligibility, this measure recognizes the interdisciplinary nature of modern medicine and encourages more clinicians to participate in training the next generation. Clinical education requires time, effort, and mentorship beyond routine patient care. The preceptor tax credit helps offset the opportunity cost of supervising students and residents while preserving high standards of instruction.

I also appreciate the bill’s clarification of documentation requirements and definitions related to volunteer-based supervised clinical training rotations. Clearer guidelines improve accountability and ensure the program continues to operate with integrity.

Expanding and refining this program is a forward-looking investment in Hawai‘i’s health care workforce. Training more students locally increases the likelihood that they will remain and practice in our communities, particularly in rural and neighbor island settings where shortages are most acute.

For these reasons, I respectfully urge your support of S.B. 3202.

Mahalo for the opportunity to testify.

Respectfully,  
T. Scott McMurry, DO  
Kailua-Kona, Hawai'i

**LATE**

DATE: March 2, 2026

TO: Senator Donovan Dela Cruz, Chair  
Senator Sharon Moriwaki, Vice-Chair  
Senate Ways and Means Committee

FROM: NAME  
POSITION/SPECIALTY  
PRACTICE

RE: SB3202 RELATING TO HEALTH PRECEPTORS

Hearing Date/time: Tuesday March 3, 2026 10:17 AM

Place: Conference Room 211 & via Videoconference

Dear Chair Dela Cruz and Vice-Chair Moriwaki,

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 student raised in Hawai'i, I have personally experienced the challenges of securing clinical rotations in our state. Many PAs are deeply committed to teaching, but they must balance patient care, productivity expectations, and administrative responsibilities. Because PA preceptors are not currently eligible for the Preceptor Tax Credit, some providers understandably decline to take students due to the uncompensated time commitment. As a result, I have had to travel outside of Hawai'i for half of my clinical rotations. For just one four-week rotation, I spent over \$5,000 on airfare, housing, transportation, and living expenses. These costs add significant financial strain on students who are already managing the burden of graduate education. Beyond the financial impact, training away from home disrupts continuity of learning within our local healthcare systems and reduces opportunities to build long-term professional relationships in the communities we hope to serve. When PAs are supported and incentivized to precept, students are more likely to train locally and ultimately remain in Hawai'i to practice, strengthening our healthcare workforce.

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.

**LATE**

**SB-3202**

Submitted on: 3/2/2026 5:42:04 PM

Testimony for WAM on 3/3/2026 10:17:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keri Togami	Individual	Support	Written Testimony Only

Comments:

Dear Chair Dela Cruz and Vice-Chair Moriwaki,

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 PA student in my clinical year, my education depends entirely on the dedication of the preceptors who choose to teach. Clinical training is where we learn to turn knowledge into real patient care, and that growth would not be possible without experienced providers who invest their time and expertise in us. Every provider I have worked with has taken time from their already busy schedules to teach, mentor, and model high-quality, patient-centered care. They do this while managing full patient panels and administrative demands, often without additional compensation. Offering tax incentives for PA preceptors would recognize their essential role in training future clinicians and help sustain the clinical education pipeline our healthcare system relies on.

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.



**LATE**

**SB-3202**

Submitted on: 3/2/2026 5:49:45 PM

Testimony for WAM on 3/3/2026 10:17:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kaley Ann Dang	Individual	Support	Written Testimony Only

Comments:

Dear Chair Dela Cruz and Vice-Chair Moriwaki,

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 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.

**LATE**

**SB-3202**

Submitted on: 3/2/2026 8:29:41 PM

Testimony for WAM on 3/3/2026 10:17:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Janice Woo	Individual	Support	Written Testimony Only

Comments:

DATE: March 2, 2026

TO: Senator Donovan Dela Cruz, Chair Senator Sharon Moriwaki, Vice-Chair Senate Ways and Means Committee

FROM: Janice Woo, Physician Assistant Student

RE: SB3202 RELATING TO HEALTH PRECEPTORS

Hearing Date/time: Tuesday March 3, 2026 10:17 AM Place: Conference Room 211 & via Videoconference

Dear Chair Dela Cruz and Vice-Chair Moriwaki,

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.

I am a student in one of only two physician assistant programs in Hawai'i. Many of us were born and raised here and are deeply committed to serving our home communities. Expanding this program directly supports local workforce retention. When preceptors are supported, clinical training opportunities increase. When students are trained locally, they are more likely to remain and practice in Hawai'i. For students like myself, who were raised in these communities, this means the opportunity to give back to the same places that raised and supported us.

Our clinical education relies entirely on volunteer preceptors who take on the additional responsibility of teaching while managing full patient loads. Precepting requires time, mentorship, and reduced productivity. Including PAs in the PTC program acknowledges their contributions and reduces the financial burden associated with training future providers.

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.

Respectfully,

Janice Chianna Manzano Woo  
Physician Assistant Student

University of Washington MEDEX Kona Class 6

**LATE**

**DATE:** March 2, 2026

**TO:** Senator Donovan Dela Cruz, Chair  
Senator Sharon Moriwaki, Vice-Chair  
Senate Ways and Means Committee

**FROM:** Shione Mochizuki  
Physician Assistant Student

**RE:** SB3202 RELATING TO HEALTH PRECEPTORS

**HEARING DATE/TIME:** Tuesday March 3, 2026 10:17 AM

**PLACE:** Conference Room 211 & via Videoconference

**Dear Chair Dela Cruz and Vice-Chair Moriwaki,**

Thank you for the opportunity to provide testimony in **strong support** of SB3202, which expands the definitions of preceptor and volunteer-based supervised training rotations to improve accessibility for providers to receive income tax credits. This bill removes the requirement that a preceptor be in primary care and adds physician assistants (PAs) and PA students to the list of eligible preceptors and students.

I am a PA student, and I can personally attest to the importance of having qualified preceptors for clinical education. Preceptors provide essential guidance, mentorship, and hands-on experience that allow students like myself to develop the skills necessary to serve Hawai'i's communities effectively. Including PAs and PA students in the Preceptor Tax Credit (PTC) program ensures equitable opportunities for clinical education across PA and advanced practice registered nurse (APRN) programs, and recognizes the dedication of all healthcare providers who volunteer their time to supervise student rotations. Currently, only physicians and APRNs precepting medical or APRN students are eligible for this tax credit.

It is important to note that these revisions will not increase the overall cap of the Preceptor Tax Credit, which remains \$1.5 million per tax year. In 2024, the program awarded \$676,000 in tax credits, and cumulatively since 2019, \$2,657,000 has been issued to eligible preceptors. By expanding eligibility to additional healthcare providers, these funds can be allocated more effectively, supporting a broader range of preceptors and students. This ensures that resources maximize their impact on healthcare education, equity, and access throughout Hawai'i.

Thank you again for the opportunity to provide supportive testimony on SB3202, a bill that will strengthen the quality of healthcare education and, ultimately, the care delivered to our communities.

Sincerely,

Shione Mochizuki

Physician Assistant Student