

# MedChi

*The Maryland State Medical Society*

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TO: The Honorable Guy Guzzone, Chair  
Members, Senate Budget and Taxation Committee  
The Honorable Adelaide C. Eckardt

FROM: J. Steven Wise  
Pamela Metz Kasemeyer  
Danna L. Kauffman

DATE: January 21, 2021

RE: **SUPPORT** – Senate Bill 92 – *Income Tax - Credits for Preceptors in Areas With Health Care Workforce Shortages - Eligibility and Sunset Repeal*

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The Maryland State Medical Society (MedChi), the largest physician organization in Maryland, **supports** Senate Bill 92.

Senate Bill 92 repeals the sunset on two income tax credits for physicians who act as preceptors in healthcare workforce shortage areas. Under the program, a physician can act as a preceptor, or teacher, to a physician or nurse practitioner student. The physician must complete three rotations of 100 hours each in a shortage area to be eligible for a \$1,000 tax credit.

These experiences provide valuable education and training to students, and equally as important exposes them to providing health care in areas where providers may not otherwise consider locating upon completion of their education. This exposure helps to lure practitioners to areas desperately in need of physicians and other primary care providers. Offering a tax credit in exchange for the time of physicians and nurse practitioners who participate is a small investment that can reap a large reward for the State in the form of better and more readily available primary care.

For these reasons, MedChi urges the Committee to support SB 92.

**For more information call:**

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