

ADDIE C. ECKARDT
Legislative District 37
Caroline, Dorchester, Talbot
and Wicomico Counties



Annapolis Office
James Senate Office Building
11 Bladen Street, Room 322
Annapolis, Maryland 21401
410-841-3590 · 301-858-3590
800-492-7122 Ext. 3590
Fax 410-841-3087 · 301-858-3087
Adelaide.Eckardt@senate.state.md.us

Budget and Taxation Committee

Health and Human Services
Subcommittee

Joint Committees
Administrative, Executive,
and Legislative Review

Audit

Children, Youth, and Families

Fair Practices and
State Personnel Oversight

Pensions

THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

District Office
601 Locust Street, Suite 202
Cambridge, MD 21613
410-221-6561

Testimony for Senate Bill 92

Income Tax - Credits for Preceptors in Areas With Health Care Workforce Shortages – Eligibility and
Sunset Repeal
March 25, 2021

Madam Chair Kaiser and Members of the Committee:

Thank you for the opportunity to present Senate Bill 92: Income Tax - Credits for Preceptors in Areas With Health Care Workforce Shortages - Eligibility and Sunset Repeal.

In 2016, the General Assembly established the preceptor tax credit program. The current program provides a tax credit to physicians and nurse practitioners, who act as preceptors without compensation, in areas designated as having workforce shortages across the State. Although the current program has been successful, some concerns have been raised about the eligibility requirements of the program.

Currently, preceptors must work three rotations, each consisting of 160 hours of community-based clinical training, in an area identified by the Department of Health as having workforce shortages. Senate Bill 92 will reduce the hours of each rotation to 100 hours of community-based clinical training. As this program is self-funded through a \$15 renewal fee, reducing the hours will allow more preceptors to qualify for the credit.

The preceptorship tax credit is a unique, multi-disciplinary, and self-funded program. Senate Bill 92 is similar to Senate Bill 102 and we had initially kept these bills separate for purposes of clarity, however the House cross-file, House Bill 1195, has been combined with House Bill 1252.

The current pandemic has exacerbated the need to bring qualified healthcare providers to our underserved areas and Senate Bill 92 is an extension of our efforts. Thank you for your consideration and I respectfully ask for a favorable report of Senate Bill 92.

Best regards,

A handwritten signature in cursive script that reads "Addie C. Eckardt".

Senator Addie C. Eckardt