

**SB 92 – Income Tax - Credits for Preceptors in Areas with Health
Care Workforce Shortages - Eligibility and Sunset Repeal**

Position: *Support*

Bill Summary

SB 92 reduces the required hours of training a licensed physician needs to participate in the preceptorship program and qualify for the tax credit. The bill also repeals the sunset provision, making this income tax credit permanent.

MedStar Health Position

Recruiting and retaining a robust workforce is essential to the vitality of hospitals and health systems, the success of the Maryland Model, and our ability to ensure all Marylanders have access to the care they need. By 2030, many of Maryland’s 24 jurisdictions are projected to have shortages in primary care and mental health providers.¹ Despite having world-renowned medical schools here, we are a net exporter of physicians—losing 60 percent of medical graduates every year.

Physician and advanced practitioner preceptorship programs integrate community-based teaching. This means a medical provider—a preceptor— teaches a medical resident or student in a clinical environment. This mentorship improves the learner’s experience through role modeling, effective assessment, immediate feedback, and meaningful evaluation. Tax incentives that support preceptorship programs will encourage this valuable work, which is done on a volunteer basis. Several other states have adopted similar programs with successful outcomes. The program centers on recruiting in healthcare shortage areas encouraging students to learn in underserved communities. This is one simple way to invest in our healthcare workforce especially now given the strain and demand on providers responding to the pandemic.

For these reasons, we urge you to give SB 92 a ***favorable*** report.

¹ IHS Markit. (September 20, 2018). Maryland Primary Care and Selected Specialty Health Workforce Study: Study Methods and Findings