

Testimony of Tracy Chidsey,
Yale School of Nursing
on
House Bill 5014 “An Act Establishing a Tax Credit for
Providers of Clinical Nursing Experiences”

Senator Haskell, Representative Haddad, and Members of the Committee, thank you for the opportunity to comment on House Bill 5014 “An Act Establishing a Tax Credit for Providers of Clinical Nursing Experiences.” I am Tracy Chidsey, Associate Director of the Yale Nursing School Clinical Support Unit, and I respectfully urge the Committee to support H.B. 5014. This bill will support crucially needed workforce development by establishing tax credits for professionals who serve as clinical preceptors to nursing students throughout the state.

Preceptors are vital to the education of nurses, including our advanced practice nursing (nurse practitioner and nurse midwifery) students and at the Yale School of Nursing. Preceptors are licensed and practicing health care professionals, such as nurse practitioners, physician assistants, or physicians, who serve as voluntary faculty in the education and mentorship of nursing students in a patient care setting. This clinical education is an essential phase in clinical education including for nurses. The next generation of nurses and nurse practitioners cannot be produced without clinical precepting hours and experiences

Finding an adequate number of preceptors is a continuing challenge for all nursing schools in Connecticut, and indeed the nation. Most preceptors receive no compensation for their participation in teaching, despite the fact that taking time to mentor students inevitably reduces the number of (paying) patients a preceptor may treat. The Yale School of Nursing must find 771 preceptor placements each year for its 241 midwifery and nurse practitioner students. It is a continuing struggle to recruit an adequate number of preceptors; health care providers are eager to “pay it forward” for the next generation but they find it increasingly difficult to do in a health care system demanding greater and greater efficiency in health care delivery. The challenge is greatest in primary care and women’s health.

Considering the shortage of nurses in Connecticut, it behooves the state to do all that it can to encourage ample clinical training opportunities for nursing students, especially since a large number of nursing students choose to stay in Connecticut. At the Yale School of Nursing, nearly half of our graduates stay in Connecticut.

Georgia, Maryland, New York and Colorado have enacted legislation for preceptor individual income tax credits and several other states are currently undertaking similar efforts to both maintain and grow the preceptor capacity in their states. A tax credit represents a fair way to offset the preceptor’s loss of efficiency in treating patients. A tax credit also reflects our shared interest of all Connecticut residents in addressing the shortage of nurses in the state.

Additionally, I respectfully request that the Higher Education and Employment Advancement Committee considers the following revision:

Page 2, lines 21-33:

Such credit shall be in the amount of one thousand dollars for every one hundred preceptorship hours provided by such preceptor during the income or taxable year, provided (1) the preceptor

provides such preceptorship hours at no cost to the nursing student and/or school, (2) a preceptor claiming the credit under this section shall not claim any other credit against the preceptor's tax liability under any provision of the general statutes for the same one hundred preceptorship hours, (3) the amount of credit allowed to any preceptor in any income or taxable year shall not exceed four thousand dollars, and (4) the credit may only be used to reduce a preceptor's tax liability under chapter 208 or 229 of the general statutes for the income or taxable year in which such preceptor provided the one hundred preceptorship hours.

A relatively small but powerful state investment in the healthcare professions academic pipeline through preceptor tax-credits will improve Yale's ability to develop and grow future healthcare professionals in this state, close the gap on the shortage of health care professionals, and increase economic revenues statewide. The Committee's support of H.B. 5014. and consideration of the proposed amendment is greatly appreciated. Thank you for the opportunity to testify.