

Higher Education and Employment Advancement Committee

JOINT FAVORABLE REPORT

Bill No.: HB-5014

AN ACT ESTABLISHING A TAX CREDIT FOR PROVIDERS OF CLINICAL

Title: NURSING EXPERIENCES.

Vote Date: 3/10/2020

Vote Action: Joint Favorable Substitute

PH Date: 2/13/2020

File No.:

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SPONSORS OF BILL:

Higher Education and Employment Advancement Committee

REASONS FOR BILL:

This bill allows preceptors to claim an income tax or corporation business tax credit of \$1,000 per 100 preceptor hours provided and up to \$4,000 per tax year with a cap of \$1.5 million per fiscal year, with the intent of providing an incentive for physicians, physician assistants, nurses, and APRNs who agree to serve as preceptors and to reduce the financial cost for higher education institutions who are currently expending money to provide preceptors for nursing students. The substitute bill adds language requiring that preceptors provide preceptorship hours at no cost to the higher education institution in which their nursing students are enrolled, and adds language limiting one preceptor to claim a credit a for the same 100 preceptorship hours.

RESPONSE FROM ADMINISTRATION/AGENCY:

None submitted.

NATURE AND SOURCES OF SUPPORT:

[Dr. Deborah Chyun, Dean, UConn School of Nursing](#): Dr. Chyun submitted testimony in support of the bill. She states that there is a projected nurse shortage over the next 5 years and cites the American Nurses Association as saying such a shortage already exists. She explains that her school requires at least 80 preceptors per semester, but that preceptors have not been taking on as many students because doing so results in a financial loss for the preceptor. She explains further that some colleges and universities have resorted to paying preceptors directly in order to offset their loss in revenue and that these costs are ultimately passed on to the students. She reports that her school will have to turn away 50 qualified APRN applicants because of a lack of preceptors willing to train these students, which

contributes to the ongoing nurse shortage in the United States. She therefore believes that legislating a tax credit for preceptors will create an incentive to take on more nursing students. She cites that preceptor tax credits have already been passed into law in Hawaii, Maryland, Colorado, and Georgia.

Yale University School of Nursing and Medicine: Multiple people associated with the school submitted testimony in support of the bill. They note that the state faces a shortage of nurses as well as a shortage of preceptors willing to provide their services free of charge. They state that lately some schools in the state have started paying providers to work with their nursing students which has resulted in added fees for nursing students who need to train in their field. They further state that students who cannot afford these added fees are often rejected by preceptors. They relate that there is a lack of available clinical sites to train nursing students which limits their ability to train new nurse practitioners, that finding an adequate number of preceptors is a continuing challenge for nursing schools in Connecticut, that most preceptors receive no compensation for their participation in teaching, and that it behooves the state to do what it can to encourage ample clinical training opportunities. They believe a tax credit on preceptor individual incomes is a good solution for helping to retain quality preceptors and educate the next generation of providers. They note that Georgia, Maryland, New York, and Colorado have passed similar tax credit legislation for preceptor individual incomes:

- [Dr. Veronica Barcelona, Assistant Professor, Yale School of Nursing](#)
- [Tracy Chidsey, Associate Director, Yale School of Nursing Clinical Support Unit](#)
- [Andrée de Lisser, Lecturer, Yale School of Nursing](#)
- [Dr. Joanne DeSanto Iennaco, Associate Professor of Nursing and Psychiatry, Yale School of Nursing](#)
- [Dr. Joan A. Kearney, Associate Professor, Yale School of Nursing](#)
- [Dr. Ami Marshall, Lecturer, Yale School of Nursing](#)
- [Erin M. Morelli, Lecturer and Clinical Faculty, Yale School of Nursing](#)
- [Dilice Robertson, Preceptor Liaison, Yale School of Nursing](#)
- [Sarah D. Wheeler, Clinical Instructor, Yale School of Nursing](#)
- [Dr. Julie A. Womack, Associate Professor, Yale School of Nursing](#)

Dr. Mary Alice Donius, Dean of Davis & Henley College of Nursing, Sacred Heart University: Dr. Donius submitted testimony in support of the bill. She notes that the Family Nurse Practitioner graduate programs at her college are unable to admit an additional 20 to 25 students per academic year due to a limited number of clinical preceptors available. She believes a tax credit for preceptors will encourage nurses to serve as preceptors, thus eliminating the shortage of available preceptors as well as the shortage of nurses in Connecticut.

Davina Dube, Registered Nurse & Family Nurse Practitioner Student, University of Saint Joseph: Ms. Dube submitted testimony in support of the bill. She notes that at her university, students must pay a clinical placement fee that has been added to their tuition that is used to incentivize preceptors. She further notes that nurse practitioner students are in a competition with other monetary incentives offered by medical and physician assistant students and believes this is a cruel practice that puts emphasis on dollar amount offered over the academic merits of students seeking a clinical education.

Dr. Heather Evans, Registered Nurse: Dr. Evans submitted testimony in support of the bill. She notes that the lack of available preceptors has become a large problem in Connecticut and nationwide. She also notes that thousands of qualified nursing school applicants are being turned away due to a lack of clinical preceptors to train such students. She strongly believes that providing a tax credit incentive for preceptors will help nursing schools attract and retain preceptors.

Dr. Pamela Forte, Director of Clinical Education, Southern Connecticut State University: Dr. Forte submitted testimony in support of the bill. She notes that many preceptors need to charge universities a preceptor fee per student to offset the additional time required to properly precept a student. She further notes that these fees cost SCSU about \$20,000 per year and that the school does not pass on this fee to students which significantly impacts SCSU's already-limited budget. She emphasizes that nursing is a practice-based discipline and it is important to provide nursing students with direct clinical experiences. She believes this bill will help increase the number of preceptors that are currently critically needed.

Dr. Jenna LoGiudice, Midwifery Program Director, Fairfield University: Dr. LoGiudice submitted testimony in support of the bill. She notes that there is a shortage of nurses in the United States and that more providers of clinical nursing experience are needed to precept for nursing and midwifery students. She believes that it is imperative for the State of Connecticut to look at the long-term benefit of providing a tax credit for preceptors.

Heather Mangino, Nursing Instructor, University of Saint Joseph: Ms. Mangino submitted testimony in support of the bill. She testifies that she worked as a preceptor at Hartford Hospital and that it was a stressful and demanding job. She notes that preceptors do not typically receive any type of benefit from working with students and that most facilities do not provide incentives for nurses to be preceptors. She believes providing a tax credit as an incentive to precept will provide nursing students with an adequate number of mentors.

Dr. Lisa Rebeschi, Associate Dean, Quinnipiac University School of Nursing: Dr. Rebeschi submitted testimony in support of the bill. She attests to the great challenge of securing quality clinical sites due to an inadequate number of preceptors available. She explains that her nursing programs are limited in the number of qualified applicants they can accept due to the shortage of preceptors. She believes a tax credit may serve to incentivize RNs to work with students as preceptors.

Dr. Theodora Sirota, Professor of Nursing, University of Saint Joseph: Dr. Sirota submitted testimony in support of the bill. She states that more people than ever need frequent primary health care attention, but that nursing schools are struggling to educate enough primary care providers to meet the needs of such people because they cannot afford the fees that some agencies require for preceptors to take on trainees. She attests that she has personally spent too much time attempting to place students with preceptors even weeks after a semester has started which forces those students to withdraw from their current clinical course and hinders their ability to progress in the nursing program.

Dr. Cesarina Thompson, Dean of Nursing and Health Professions College of Education, University of Hartford: Dr. Thompson submitted testimony in support of the bill.

She notes that our nation is facing a significant shortage of registered nurses and that shortage is projected to reach one million RNs by 2030. She feels that the State of Connecticut must graduate a larger number of RNs to increase the number of available RNs. She notes that the preparation of RNs relies heavily on clinical learning experiences which has become increasingly difficult for hospitals and other healthcare organizations to provide due to a variety of economic factors. She believes that this bill offers a timely economic incentive for healthcare organizations to support a greater number of RN trainees.

Kelly Tobin, Registered Nurse; Psychiatric Mental Health Nurse Practitioner Student, University of Saint Joseph: Ms. Tobin submitted testimony in support of the bill. She testifies that she has personally experienced barriers to finding preceptors at clinical placements as a graduate nurse practitioner student. She emphasizes that a preceptor's time is extremely valuable and that asking an established advanced provider to further carry the burden of precepting a nursing student is often a turn-off for many unless there is a potential for a significant financial gain.

Jennifer Widness, President, Connecticut Conference of Independent Colleges (CCIC): Ms. Widness submitted testimony in support of the bill on behalf of the CCIC. They feel that one of the State of Connecticut's greatest talent shortages is in the area of healthcare. They note that institutions are challenged to produce a greater number of healthcare workers due to the limited number of clinical preceptors available to oversee the student clinical experiences necessary to complete nursing programs. They believe the state would be well-suited to support preceptors with a tax credit.

NATURE AND SOURCES OF OPPOSITION:

None expressed.

Reported by: Justin Boutin, Assistant Clerk

Date: March 11, 2020