

# Higher Education and Employment Advancement Committee

## JOINT FAVORABLE REPORT

**Bill No.:** HB-5464

AN ACT ESTABLISHING A TAX CREDIT FOR PROVIDERS OF CLINICAL  
**Title:** NURSING EXPERIENCES.

**Vote Date:** 3/22/2021

**Vote Action:** Joint Favorable Substitute

**PH Date:** 3/4/2021

**File No.:**

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### **SPONSORS OF BILL:**

REP. HADDAD, 54th Dist.

### **REASONS FOR BILL:**

Connecticut experiences a shortage of nurses, nursing preceptors, and clinical placement sites. This results in training programs looking to other states for training sites and offering pay incentives to preceptors that, the costs of which are passed on through tuition. This bill creates a tax credit for preceptors.

### **SUBSTITUTE LANGUAGE:**

- Removes corporations, facilities, or institutions from tax credit eligibility for providing clinical nursing experiences
- Removes the corporation business tax credit for preceptors
- Makes conforming and technical changes

### **RESPONSE FROM ADMINISTRATION/AGENCY:**

None expressed.

### **NATURE AND SOURCES OF SUPPORT:**

#### **[Tracy Chidsey, Director of the Yale Nursing School Clinical Support Unit:](#)**

Submitted written testimony in support. Ms. Chidsey says, "Preceptors are vital to the education of nurses, including our advanced practice nursing (nurse practitioner and nurse midwifery) students 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. The next generation of nurses and nurse practitioners cannot be produced without clinical hours and experiences precepted by volunteering clinicians." She explains that finding sufficient preceptors is not just a problem for Connecticut, but for the nation. Her program alone requires nearly 800 preceptor placements each year, and "Covid 19 has significantly taxed an already burdened system."

"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. ... A tax credit represents a fair way to offset the preceptor's loss of efficiency in treating patients."

**David Brissette, MMSc., PA-C, Associate Director of the Yale Physician Associate Program:**

Submitted written testimony in support with substitute language. Mr. Brissette explains that just like nursing programs, his physician assistant (PA) training program and others in the state struggle to find clinical placements and preceptors for their students. He asks that the committee extend this bill to include PAs. "An incentive such as this," he says, "can help to increase the number of voluntary preceptors in CT who provide clinical training experiences for PA, medical, and nursing students matriculating in CT based programs."

**Connecticut Hospital Association (CHA):**

Submitted written testimony in support with substitute language. CHA acknowledges Connecticut's hospitals and health systems for their response to the Pandemic as they expanded critical care capacity and testing locations, while they "continued to provide high-quality care for everyone, regardless of ability to pay."

"So that hospitals may take advantage of these tax credits, we respectfully request that the bill be amended to include chapter 208a, the Unrelated Business Income of Nonprofit Corporations Tax, to the list of chapters of the general statute already included in the bill for purposes of claiming the credit. Specifically, this amendment, adding chapter 208a, should be made to lines 19 and 32 of the bill."

**Jason P. Prevelige, MHS, PA-C Chair, Legislative Affairs Committee, Connecticut Academy of Physician Assistants (ConnAPA):**

Submitted written testimony in support with substitute language. Mr. Prevelige explains that physician assistant (PA) programs in the state have "difficulty in securing clinical training sites for their students." He says this occurs because Connecticut has a large number of healthcare students and relatively few clinical placement sites. PA programs have responded by working with sites out of state and paying preceptors, and difficulties have only increased with the Pandemic. Mr. Prevelige asks that the bill be extended to include PAs, saying, "It is to the benefit of the citizens and patients of Connecticut for clinical education to remain in Connecticut, as those students will be more likely to remain in Connecticut after graduation."

**Heather Evans, PhD, RNC-MNN, CLC, Psychiatric & Mental Health Nurse Practitioner Student, Assistant Professor, School of Interdisciplinary Health & Science, Department of Nursing, University of Saint Joseph:**

Submitted written testimony in support. Dr. Evans says,

"Finding a preceptor has always been difficult for students, but finding a preceptor in the middle of a pandemic is a herculean feat. For my current semester, I must spend 180 hours seeing patients, with a preceptor. It took me several months to find a preceptor who was willing to make the enormous commitment to work with me. Like most nurses, preceptors are overworked and caring for patients with limited resources. Asking them to also put forth the additional effort involved with supporting and educating a student, is yet another layer of complexity for their already complicated work environment. ...

As a faculty member, she says she strives to fill the expanding shortage in her profession. Dr. Evans explains that nurses are overworked and encourages "each of you to take a few moments to view the 15 minute documentary titled Death, Through a Nurse's Eyes (Stockton & King, 2021), which was published by the New York Times on February 25<sup>th</sup>."

**Courtney Fankhanel, MMSc, PA-C, Assistant Professor, Associate Director of Clinical Education, Yale School of Medicine Physician Associate Program:**

Submitted written testimony in support. Ms. Fankhanel says clinical training with preceptors is a mainstay in the education of both nurses and physician assistants (PAs) and asks that the bill be extended to include PAs as well. She explains, "The influx of out of state and off shore-based training programs that pay a significant amount to preceptors has led to a difficult situation where there is an ongoing challenge to find voluntary preceptors. Payment for preceptors is a costly venture that is ultimately passed down to the student in the form of increased fees and added educational debt. Accordingly, a strong incentive is necessary to ensure that CT voluntary preceptors are retained to provide training for PA, medical, and nursing students matriculating in CT based programs." She suggests looking at recent legislation in Georgia, Colorado, and New York, as a guide for effective inclusions of PAs in tax incentives.

**Bill Garrity, RN, President, University Health Professional, Local 3837, AFT Connecticut, AFL-CIO:**

Submitted written testimony in support. " ... Staff nurses on every unit take on the added responsibility every time a student nurse hits the floor. While they have a nursing instructor with the class, there are multiple students, and that instructor cannot be with each student every minute of the day. Those floor nurses can and do teach the next generation of up-and-coming nurses. I believe the Tax Credit is a strong statement and possibly the first I've seen directed at some of the Healthcare Heroes we have all saying "thank you" to during this COVID-19 Pandemic."

**Brigitte N. Heleniak, BSN, RN, DNP Student:**

Submitted written testimony in support. Ms. Heleniak says the nursing profession faces a worker shortage and it has only been exacerbated by the Pandemic. She explains the cost of nursing programs is daunting and discourages potential students, resulting in fewer nurses and less care. During her education, Ms Heleniak benefitted from the instruction of preceptors, and now as a preceptor herself, she says, "These students are eager to learn and absorb as many clinical experiences as they can."

**Heather Mangino MSN, RN, Assistant Professor of Nursing, University of Saint Joseph:**

Submitted written testimony in support. Ms. Mangino says preceptors work with students by observing, providing feedback, and maintaining safety, all while maintaining the same patient ratio as a nurse without students. She says while the role may be personally rewarding in

many ways, there is no financial reward for the additional stress and labor. She explains that, "Most facilities do not provide any incentive for nurses to be preceptors. Because of this lack of incentive, it has become increasingly difficult to obtain preceptor-guided placements."

**Rita A. Rienzo, PA-C, MMSc, Assistant Professor, Director of Clinical Education, Yale School of Medicine Physician Associate Program:**

Submitted written testimony in support with substitute language. Ms. Rienzo says, "The shortage of voluntary faculty is not limited to RNs and APRNs," and requests the bill extend the tax credit to Physician Assistants (PAs) as well. She says the number of PA students in clinical training averages around 250 each year, and, without an alternative, PA programs "offer significant stipends to entice preceptors to teach," and then pass this cost on to students. She says, "this bill will likely have only minimal impact on incoming tax revenue, but will have a significant impact on the availability of clinical training sites."

**Donna M. Sanchez, DNP, APRN, CRNA Connecticut Association of Nurse Anesthetists Government Relations Chair:**

Submitted written testimony in support. Dr. Sanchez says, "The process of educating the future generation of our nurses is vital to the sustained health of our citizens." Preceptors take on additional labor and responsibilities, both ethically and legally, and this bill "would provide an incentive to seasoned, experienced providers to take on that responsibility."

**Jennifer Widness, President, Connecticut Conference of Independent Colleges (CCIC):**

Submitted written testimony in support. "CCIC supports this bill which provides a tax credit to preceptors who provide clinical nursing experiences to nursing students at Connecticut institutions of higher education. The Governor's Workforce Council has indicated that one of our greatest talent shortages in Connecticut is in the area of healthcare. However, institutions are challenged in their growth of these critically important programs due to limited clinical preceptors to oversee the student clinical experiences necessary to complete the programs. The state would be well-suited to support these preceptors with a tax credit as proposed to help shrink that talent gap."

**Mary Jane M Williams PhD., RN Senior Policy Advisor, Connecticut Nurses Association Professor Emeritus, Central Connecticut State University (CCSU):**

Submitted written testimony in support. Dr. Williams says preceptors are required to demonstrate not only the skills of a professional nurse but those of a teacher as well, and this makes it difficult for employers to find volunteers for the role, especially if they already feel overworked. This tax credit is a "win" for nurses, employers, and students, as it provides a financial incentive for taking on the role of preceptor.

**Terri S. Williams, DNAP, CRNA, APRN, Program Director, Integrated Anesthesia Associates Nurse Anesthesia Program of Hartford:**

Submitted written testimony in support. Dr. Williams says, "students in the doctoral entry to practice program spend 7 (of 9) semesters in the clinical setting and rely on experienced CRNAs to provide clinical training and professional mentorship." She says that preceptors give time and energy to preceptees without reward or incentive, while assuming responsibility for the actions of that student. This bill would provide an incentive for that work.

**Additional Testimony:**

Medical professionals submitted written testimony in support discussing the need for practical clinical training, difficulties finding clinical placements in the state, and the need to incentivize additional work and responsibilities.

[Genevieve Ufongene, BSN](#)

[Caroline Barry BSN, RN](#)

[Maggie Chen RN, APRN Student](#)

[Christina Costa BSN, WCC, RN](#)

[Kristen R. Dagenais BSN RN SCR N](#)

[Joshua P Devasia, Forensic Nurse](#)

[Philip Ennin BSN, RN](#)

[Keila Garrido MS, BSN RN](#)

[Alison George, BSN, RN-BC](#)

[Hellen Kato, BSN, RN, DNP Student](#)

[Nicole L. Kuhn, RN](#)

[Haley Mather BSN, RN](#)

[Megan Nastri, BSN, RN, Family Nurse Practitioner Student](#)

[Marcela Nelson, BSN, RN, DNP Student](#)

[Karin V. Nystrom, APRN, MSN, FAHA](#)

[John Ostheimer, Correctional Nurse](#)

[Amy Page, BSN, RN PMHNP Student](#)

[Erika Paggioli, RN, BSN](#)

[Emily Palinkos, RN, BSN](#)

[Xhulia Seitllari RN, BSN](#)

[Sindhia Shyras RN, BSN](#)

[Maria L Tapia MSW-LCSW, BSN-RN](#)

[Naa Torshie RN, BSN](#)

Jacob P. Vicente, BSN, RN, DNP Student

Fatmata Williams MPH, BSN, RN, C.H.E.S.

**NATURE AND SOURCES OF OPPOSITION:**

None expressed.

**Reported by: Jeremy Salyer**

**Date: 04/06/2021**