

New York State Academy of Family Physicians

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December 1, 2022

The Honorable Kathy Hochul
Governor
New York State
Executive Chamber
State Capitol
Albany, NY 12224

Re: Providing a Tax Credit for Clinical Preceptors in Executive Budget for SFY 2023-24

Dear Governor Hochul:

The New York State Academy of Family Physicians (NYSAFP) represents over 6,000 licensed physicians, residents and students in family medicine across New York State. We respectfully urge you to establish a preceptorship tax credit for clinicians who provide instruction as part of a clinical preceptorship for students in New York State.

NYSAFP has been strongly supporting legislation (S4229, Stavisky/ A285, Gunther) to provide a tax credit of up to \$3000 per year for preceptor clinicians including licensed physicians, physician assistants, specialist assistants, certified registered nurse anesthetists, registered professional nurses, nurse practitioners, clinical nurse specialists and midwives totaling \$3 million annually.

Under the bill such clinicians would be eligible for the tax credit if they provide a clinical preceptorship or preceptorships in both community and in-patient facilities during a taxable year, without compensation for such service. An eligible clinical preceptorship would include preceptor instruction in family medicine, internal medicine, pediatrics, obstetrics and gynecology, emergency medicine, psychiatry or general surgery under the supervision of a preceptor clinician.

Participating in clinical preceptorships is part of the curriculum for students to receive clinical hands-on training that is robust. Preceptorships provide students with the necessary tools and experience to put the knowledge and skills they have gained in the classroom into practice to help ensure that they provide effective and high-quality care once they graduate and enter the workforce.

Unfortunately, there is a substantial shortage of qualified preceptors in New York State as experienced by its public institutions like SUNY and CUNY which struggle greatly with recruiting and retaining preceptors. This is due to the fact that the time requirement of a preceptor is substantial. New York institutions are unable to afford to pay preceptors, or compete with offshore medical schools and health programs, which pay preceptors to take their students. Our members in academic institutions and family medicine residency programs report facing these challenges regularly and all across the State.

In 2016, Pace University's College of Health Professions conducted a survey of both public and private institutions on the state of college and university clinical affiliations in New York. The survey included thirty-three institutions and found that **75% of them were having difficulty securing and maintaining clinical placements, and 93% of institutions cited "lack of interest by practitioners"** as the primary challenge in securing placements. National surveys have found similar results.

In response, other states have put programs in place to provide a tax credit to clinical preceptors for providing this public service without other compensation for doing so. This includes Maryland, Colorado, Georgia and Missouri. Total amounts provided to preceptors varies by state, up to \$10,000 per year. These states have reported positive outcomes from their programs. In fact, the state of Georgia started its programs in 2014 for physicians and five years later expanded it to include other health care professionals including advanced practice nurses and physician assistants, given its support.

We strongly urge New York State to take a similar approach to address these challenges to make our State more competitive in the market for qualified preceptors to incentivize participation in clinical training programs. New York State is home to many premiere institutions of higher education which provide some of the best clinical educational opportunities in the country. It is critical for the State to ensure that these programs can remain competitive in the global market. **For these reasons, the New York State Academy of Family Physicians urges the inclusion of funding in your Executive Budget for SFY 2023-24 to support a clinical preceptor tax credit for health professionals.**

Thank you for your consideration of this important request. We would welcome further discussions with you and your staff in this regard.

Sincerely,



Andrew Symons, MD
President