

April 22, 2019

**Memorandum in Support - A3704 (Gunther)/S4033-A (Stavisky)**  
**Clinical Preceptor Tax Credit**

ANA-New York, on behalf of its members and their patients, **strongly supports** the passage of A3704 (Gunther)/S4033-A (Stavisky), which establishes a clinical preceptorship personal income tax credit for certain health care professionals who provide preceptor instruction to students studying to be a health care professional.

American Nurses Association-New York (ANA-NY) is a professional nursing organization representing the interests of New York State's 260,000 registered nurses. ANA-NY advances the nursing profession by fostering high standards of nursing care, supporting the professional and educational advancement of nurses, and promoting the welfare of nurses to the end that all people may have better health care.

The Office of the Professions requires that students in advanced practice nursing programs fulfill clinical training requirements working with preceptors to be eligible for graduation and obtain advanced practice registered nurse (APRN) certification in New York State. Preceptors are physicians or other APRNs who provide students with required clinical training rotations in the relevant general and specialty patient care settings, serving as educator, mentor, and evaluator.

**In New York State there is a shortage of qualified preceptors available to students.**

Securing and maintaining clinical placements has become more competitive among medical, APRN and physician assistant programs. Without adequate numbers of preceptors, programs are limited in their capacity to admit and graduate the numbers of APRNs needed to support the increasing demands for primary care providers. With fewer placements available, some preceptors have begun to charge institutions for their services. New York's colleges and universities cannot afford to pay these rates, which can amount to tens of thousands of dollars each year, depending on size of student enrollment. With the current student debt burden, it is unfair to simply pass this cost on to students through increased tuition or fees.

This innovative incentive to attract preceptors is a cost-effective strategy to meet the needs of students, colleges and universities, and the health care needs for the people of New York.

For the above reasons, ANA-NY **strongly supports** the passage of A3704 (Gunther)/S4033-A (Stavisky) Clinical Preceptor Tax Credit.