

WITNESS APPEARANCE FORM

BILL NUMBER: HB 689			ATE: 18/2021	
COMMITTEE: Workforce Development				
TESTIFYING : ✓ IN SUPPORT OF	☐ IN OPPOSITION TO ☐ FO	OR INFORMATION	ONAL PURPOSES	
	WITNESS NAME			
BUSINESS/ORGANIZATION:				
WITNESS NAME: BANDERAS JULIE		PHONE NUMBER: 8162355249		
BUSINESS/ORGANIZATION NAME: UNIVERSITY OF MISSOURI KANSAS CITY SCHOOL OF MEDICINE ASSISTANT DEAN, PROFESSOR				
ADDRESS: 2411 HOLMES STREET				
CITY: KANSAS CITY		STATE: MO	ZIP: 64086	
EMAIL: banderasj@umkc.edu	ATTENDANCE: Written	SUBMIT DATE 2/13/2021		

THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.

February 13, 2021Testimony for the Missouri House of Representatives Workforce Development Committee Dear Representative Shields and members of the Committee, I am writing in support of HSB 689 Tax Credits for Certain Medical Education-Related Preceptorships as member of the University of Missouri Kansas City (UMKC) Physician Assistant (PA) Program leadership team. The UMKC PA Program was established in 2014 with the mission to educate competent, compassionate, and culturally-aware Physician Assistants (PAs) who are prepared to meet the healthcare needs of our community. We are keenly aware of the lack of access to community based primary care health care providers across Missouri. One of our program goals is to increase the employment of PAs in the State of Missouri and prepare our students to work in underserved rural and urban communities. Clinical rotations with preceptors are a required element of all PA programs in a variety of disciplines including family medicine. A 2019 study published in the Journal of Physician Assistant Education, showed that experiences on clinical rotations was demonstrated to be a predictor of first job choice in primary care. The UMKC program requires students to complete two family rotations, one being in a rural setting. However, recruiting and retaining preceptors is becoming more difficult. Preceptors must balance the time commitment for teaching and mentoring students in the process of caring for their patients with revenue productivity expectations. They receive many requests and some programs pay preceptors for this role. While UMKC does offer benefits for the role of serving as preceptor, we do not pay a cash stipend. To pay preceptors would lead to a significant tuition increase. This would negatively impact the number and diversity of individuals who would be able to afford medical or PA school. A competent and diverse group of graduates are needed to optimally serve the health care needs of the state of Missouri. We have to support our preceptors who are an integral part of the education of our future health care providers. I ask you to consider physician and PA preceptor tax credits as a positive way we can do this and improve the health of our community. Sincerely, Julie Banderas, PharmD, FCCP, Assistant Dean, Professor, Dept of Graduate Health Professions in Medicine



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WITNESS NAME: CAROL SUIT			PHONE N	UMBER:	
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WITNESS NAME: DANIELLE YANTIS	3		PI	HONE NUMBER:	
BUSINESS/ORGANIZATIO	N NAME:		TI	TLE:	
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CITY:			S ⁻	TATE:	ZIP:
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As a third year medical student at the University of Missouri who is a part of the rural track pipeline program, I have spent many months learning under physicians in rural areas. These physicians are not compensated for their teaching. They volunteer their time in order to allow students to experience what it's like to practice medicine in rural Missouri. While on my rural rotations, I have received one-on-one learning opportunities from the physicians I work with. Additionally, I have seen many of their patients on my own prior to them going into the room. Allowing me to do this and setting apart the time in their day to teach me, puts them behind on their notes and results in many of them having to stay late or take their notes home with them. I believe that this bill should be passed so that these physicians are given an incentive to continue providing these invaluable learning experiences to the future medical providers of Missouri. Through these experiences, students are inspired and motivated to seek out medical careers in rural areas of the state and are educated on the healthcare disparities that plague many rural areas of Missouri.



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WITNESS NAME: DAVID JACKSON			PHONE NUME	BER:
	TY OF ANESTHESIOLO	OGISTS, MISSOURI NS AND GYNECOLOGIS	TITLE:	
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CITY: JEFFERSON CITY			STATE: MO	ZIP: 65102
EMAIL:		ATTENDANCE:	SUBMIT 0 2/18/20	DATE: 121 12:00 AM
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WITNESS NAME: EDWIN KRAEMER, N	MD		PHONE NUME 816-536-2	
BUSINESS/ORGANIZATION I	NAME: Y of family physi o	CIANS	TITLE: MEMBER	
ADDRESS: 4130 NORTHEAST HAMPSTEAD DRIVE				
CITY: LEE'S SUMMIT			STATE: MO	ZIP: 64064
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WITNESS NAME: GARRETT WEBB		PHONE NUM 2192291 1			
REPRESENTING: MISSOURI CHAPTER, AMERICAN	ACADEMY OF PEDIATR	ICS TITLE: REGISTE	RED LOBBYIST		
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Our 1100+ physicians, trainees and pediatric provider members know first-hand the lack of access to care Missouri families face, especially in rural areas.



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WITNESS NAME: HEIDI GEISBUHLE	R SUTHERLAND		PHONE NUME 573-636-5	
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WITNESS NAME: JACQUELINE WAL	KER		PHONE NUM	BER:
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THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.

Dear Representative Shields and the Workforce Development Committee. I am writing to offer strong support for HB 689 - Tax Credits for Certain Medical Education-Related Preceptorships. I am a Missouri native and practicing pediatrician, and I currently serve as the Associate Dean for Clinical Medical Education at the University of Missouri-Kansas City School of Medicine. I oversee medical education in all clinical clerkships, including family medicine and rural medicine rotations, and I have had the opportunity to speak with many students and faculty about their experiences. Preceptorships serve to educate students about primary care, including its joys and challenges. The experience also may inspire students to pursue a career in primary care; indeed we know that learners are more likely to practice in an area where they have previously trained. Therefore, preceptorships may play a critical role in creating a pipeline of future primary care physicians who can care for Missouri residents, particularly in rural and underserved areas. Recruiting and retaining high-quality preceptors has been difficult historically. Inviting a medical student into one's primary care practice for a month represents a significant time commitment for a physician. Moreover, hosting a student may lead to decreased productivity and associated financial concerns. I also am aware that some schools pay preceptors. whereas public universities not. The proposed bill would provide financial incentive for preceptors and would level the playing field amongst health professional schools, all while remaining budget neutral. I urge you to recommend adoption of this important legislation. It will facilitate training the next generation of primary care physicians and will benefit the health of our rural and underserved Missouri communities, now and in the future. Thank you for your consideration.



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WITNESS NAME: JORGEN SCHLEME	EIER		PHONE NUME 573-634-4 8		
REPRESENTING: MISSOURI ASSOCI	ATION OF PHYSICIAN	ASSISTANTS	TITLE:		
ADDRESS: 213 EAST CAPITOL AVENUE					
CITY: JEFFERSON CITY			STATE: MO	ZIP: 65101	
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INDIVIDUAL:					
WITNESS NAME: KELLY DOUGHER	TY		PH	ONE NUMBER:	
BUSINESS/ORGANIZATIO	DN NAME:		TI	ΓLE:	
ADDRESS:					
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EMAIL: kjdpp5@health.mi	ssouri.edu	ATTENDANCE: Written	,	SUBMIT DATE: 2/13/2021 6	::10 PM

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At 6PM on a Thursday night in Macon, MO, I sat in a family medicine clinic with a chicken breast. scissors and some suture, determined that I was going to learn to stitch this chicken up beautifully so that when I suture on real patients they would not have a scar. I wasn't alone, though. My preceptor sat right there with me, investing in my education even though she had a sick kiddo and husband at home. She could have easily went home, but she didn't. She had to be hungry and exhausted, but she stayed and taught me to suture. Flash forward a few months, I am in Cape Girardeau on a Saturday morning, rounding on patients in the hospital. My preceptor spent his time teaching me how to care for a patient with a bowel obstruction instead of heading home to enjoy his weekend. As we walked to our cars, he taught me a lesson I will never forget. "Always remember you are a human. You aren't better than your patients. ALWAYS treat them like people." I have been blessed to have community preceptors from across the state of Missouri. They have taught me so much about medicine and life and were compensated \$0 for this. They spent more money on childcare, spending extra hours with me. So, not only were they not getting compensated to teach me, they were PAYING to teach me. I cannot describe how invaluable my clinical rotations with community preceptors have been. I wish I could find even the smallest way to repay these physicians for all they have taught me. I will be a better rural family physician because of my community preceptors, and if Missouri is going to continue to produce outstanding young physicians, more community preceptors are needed. I truly believe the Preceptor Workforce Bill will provide Missouri with the teachers the state needs to produce the outstanding physicians our citizens deserve.



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		WITNESS NAME			
INDIVIDUAL:					
WITNESS NAME: KIRSTIE HOLTERI	MANN		PHONE NUMBE	R:	
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I am a medical student from Labadie, Missouri currently finishing up my fourth year of school at the University of Missouri. I completed my clinical rotations in Springfield, Branson, and Washington, Missouri. Community preceptors were a huge part of my education and definitely contributed to my plans of staying in Missouri to practice. Working with community preceptors in rural areas of Missouri allowed me to witness the unique challenges that caring for these Missourians brings. While I have had fantastic preceptors throughout my training, rural, community preceptors were especially dedicated to my education and often went above and beyond to help me reach my goals.



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	WITNESS NAME			
BUSINESS/ORGANIZATION:				
WITNESS NAME: LINDSAY T. ABERNETHY, PA-C		PHONE NUMBER: 816-235-1628		
BUSINESS/ORGANIZATION NAME: UNIVERSITY OF MISSOURI-KANSAS CITY		INTERIM PRODIRECTOR	OGRAM	
ADDRESS: UMKC SCHOOL OF MEDICINE, PHYSICIAN ASSISTANT PROGRAM, 2411 HOLMES ST.				
CITY: KANSAS CITY		STATE: MO	ZIP: 64108	
EMAIL: abernethyl@umkc.edu	ATTENDANCE: Written	SUBMIT DATE 2/14/2021		

THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.

School of MedicineDepartment of Graduate Health Professions in MedicineFebruary 12, 2021Testimony for the Missouri House of Representatives Workforce Development CommitteeDear Representative Shields and members of the Committee,I am writing in support of HSB 689 Tax Credits for Certain Medical Education-RelatedPreceptorships as a member of the University of Missouri Kansas City (UMKC) PhysicianAssistant (PA) Program leadership team. The UMKC PA Program was established in 2014 with the mission to educate competent, compassionate, and culturally aware Physician Assistants (PAs) who are prepared to meet the healthcare needs of our diverse MO communities. This billwill make a significant impact on our ability to continue to accomplish these goals. As the Interim Program Director, I'm ultimately responsible for ensuring our PA students obtainall required clinical rotations with preceptors in a variety of disciplines including not one, buttwo, family medicine rotations. We feel the daily effects of the lack of access to primary careclinical experiences in underserved and community-based areas. Recruiting and retainingpreceptors had already become increasingly difficult prior to Covid. The global pandemic simplyilluminated these critical shortages by adding the complexity of not only needing enoughpreceptors for training requirements, but now needing twice as many preceptors due to socialdistancing recommendations. Preceptors cite that they are overwhelmed with requests to serve as a preceptor; therefore, businesses have developed to locate and pay preceptors for this role. I interviewed with one ofthese companies to understand how preceptors are receiving payment. These companies willmake a preceptor an independent contractor and pay them anywhere \$500-\$1000/clinicalrotation/student. Because many of these companies are being employed by students, asopposed to universities, students are not eligible for financial aid to offset these expenses and students are left paying out of their own pocket. This set-up only serves to further theinequitable gap between those students with resources and those students who are resourcechallenged. I was previously employed by another Physician Assistant program at a privateuniversity in Georgia. Prior to the initiation of Georgia's Preceptor Tax Incentive Program, ourprogram was struggling to find these rotations every month for our clinical students to thepoint where we could not ensure our students could graduate. Ultimately, our program had topay thousands of dollars per student per clinical rotation to clinical sites and/or preceptorswhich caused tuition to increase. I was a firsthand witness to the power of a preceptor taxincentive. Once this legislation passed in Georgia, securing primary care clinical rotationsbecame manageable again. Preceptors were grateful that their enormous time commitmentand dedication was not only being recognized, but also being rewarded. Preceptors who wouldnot take our students previously due to a lack of payment, opened their doors once again to students. While UMKC does offer a plethora of benefits for the role of serving as preceptor, wechoose to not pay a cash stipend to avoid tuition increases. This would

negatively impact thenumber and diversity of individuals who would be able to afford medical or PA school. The U.S.Dept. Of Health and Human Services published an article which notes "Racial/ethnic diversity inthe health-care workforce has also been well correlated with the delivery of quality care tominority populations, Increasing underrepresented groups within the health-care workforcesupports the diversity of values and beliefs of the entire population and heightens culturalawareness in healthcare service delivery".[1] Many states including Arizona, Colorado, Georgia, Hawaii, Maine, Maryland, and South Carolina are already positively contributing to theeducation and ultimately the health of their constituents with a preceptor tax incentiveprogram. Additionally, several other states are currently working on similar incentives for theirpreceptors. One of the American Academy for Physician Assistant (AAPA) goals is to increase theemployment of PAs practicing in primary and preventative healthcare amongst underserved populations. To support this effort, AAPA created a monetary Fellowship Award for PreceptorsServing in Underserved Populations in 2019. It has been established a way to recruit graduatesto practice in these underserved areas is to have them complete a rotation there as a student.A 2019 study published in the Journal of Physician Assistant Education showed that experienceson clinical rotations was demonstrated to be a predictor of first job choice in primary care. In the State of Missouri, UMKC is one of such PA programs furthering this goal by requiring completion of primary care clinical experiences in underserved and community-based areas. We respectfully request your consideration and support of HSB 689 Tax Credits for CertainMedical Education-Related Preceptorships to support our clinical preceptors who are anintegral part of the education of our future health care providers and the health of ourcommunities. I hope Missouri learns from the pilot programs enacted in other states andfollows the national trend of incentivizing their already hard-working and overwhelmedpractitioners to encourage and support their dedication to education and increased health careaccess. Sincerely, Lindsay T. Abernethy, MMSc, PA-C, NRCMEInterim Program Director UMKC Physician Assistant ProgramReferences: 1. https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3863703/. Accessed online 2/14/2021.



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WITNESS NAME: PHONE NUMBER: MAGDALENO AARON GUTIERREZ						
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THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.

Dear Workforce Development Committee. Thank you for taking the time to read or listen to my testimony in support of House Bill No. 689. My name is Magdaleno Aaron Gutierrez, a 2nd year medical student at the University of Missouri - Columbia School of Medicine, and I have had the honor of participating in several rural health programs, including the Summer Community Program, that pairs medical students with physician preceptors that practice in rural Missouri. Having grown up in a densely populated metropolitan area, like many of my classmates, I have never had the opportunity to experience the practice of medicine in a smaller community setting. Being exposed to rural medicine in Missouri and working with physician preceptors awoke in me a strong desire to not only practice family medicine one day but also seek an opportunity to practice and serve in rural or underserved communities. This epiphany would not have been possible without witnessing the immense passion, love for teaching, and genuine care for their respective communities evidenced by my physician preceptors. As a student, working with a preceptor to directly serve patients is an indescribably valuable learning experience and has imprinted in me a heart to serve people in the way my preceptors serve and to follow their example in inspiring others to do the same. That being said, I am acutely aware that allowing me, a student, into their practice takes a lot of time and slows down their workflow. With the ever-increasing demand on physicians' time, I fear that even the most generous, educationdriven physicians will discontinue acting as preceptors for students. It is my hope that many more medical students such as myself can be inspired by physician preceptors in the same way I have and that more preceptors will answer the desperate call and need to train the physicians of tomorrow. Sincerely, Magdaleno Aaron Gutierrez



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WITNESS NAME: MARY ANNE JACK	KSON		PHONE NUM 816-235-		
BUSINESS/ORGANIZATIO UMKC SCHOOL O			TITLE: DEAN, U MEDICIN	MKC SCHOOL OF E	
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EMAIL: jacksonmar@umk	c.edu	ATTENDANCE: Written	SUBMIT 2/18/2	DATE: 021 7:11 AM	

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February 12, 2021Testimony for the Missouri House of Representatives Workforce Development Committee Dear Representative Shields and members of the Committee, I am writing in support HSB 689 Tax Credits for Certain Medical Education-Related Preceptorships. The University of Missouri-Kansas City School of Medicine was opened in 1971 to meet the health care needs of Missouri. Then in 2014, the Physician Assistant (PA) program was established to further this goal to improve the health of our Missouri residents. This bill will make a significant impact on our ability to continue to accomplish these goals. HSB 689 Tax Credits for Certain Medical Education-Related Preceptorships will benefit the health of our communities by addressing several intersecting challenges. It is well known that many Missourians are medically underserved and lack access to community-based primary care providers. Simultaneously, the number of individuals choosing to become community-based primary care providers continues to decline, especially in rural and other underserved areas. It is also known that one way to recruit graduates to work in a certain area is to have them complete a rotation there as a student. A required and meaningful component of educating physician and PA students is the completion of primary care clinical experiences in underserved and community-based areas. Thereby our programs are providing a solution to increase the health care workforce serving Missourians. However, recruiting and retaining preceptors is increasingly difficult. The preceptors are concerned about balancing the time commitment for teaching and mentoring students in the process of caring for their patients. They receive many requests to serve as preceptor and some programs preceptors for this role. While UMKC does offer benefits for the role of serving as preceptor, we do not pay a cash stipend. To pay preceptors would lead to a significant tuition increase. This would negatively impact the number and diversity of individuals who would be able to afford medical or PA school. A competent and diverse group of graduates are needed to serve the health care needs of the state of Missouri. We respectfully request your consideration and support of HSB 689 Tax Credits for Certain Medical Education-Related Preceptorships to support our critical preceptors who are an integral part of the education of our future health care providers and the health of or our communities. Sincerely, Mary Anne Jackson, MD, FAAP, FIDSA, FPIDSDean and Professor of PediatricsUniversity of Missouri-Kansas City School of Medicine



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BUSINESS/ORG	ANIZATION:				
WITNESS NAME: MICHAEL FRENCH	I		PHONE NUME 660-988-5		
BUSINESS/ORGANIZATION NAME: MISSOURI AREA HEALTH EDUCATION CENTERS TITLE: ASSOCIATE DIRECTOR, AHEC PROGRAM, ATSU					
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CITY: KIRKSVILLE			STATE: MO	ZIP: 63501	
EMAIL: mfrench@atsu.ed u	J	ATTENDANCE: Written	SUBMIT D 2/15/20	OATE: 21 11:27 AM	
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11, 2021The Honorable Mike Henderson

The

February

Honorable Gretchen Bangert Chair

Ranking Minority MemberCommittee on Workforce

Development Committee on Workforce DevelopmentMissouri
House of Representatives Missouri House of RepresentativesRE: House Bill

689 - Preceptor Tax CreditsDear Chair Henderson and Ranking Member Bangert:The Missouri Area Health Education Centers (MAHEC) Network supports HB689 introduced by Representative Shields. The bill creates a Medical Preceptor Fund and a program to make tax credits available from that Fund to encourage community-based physicians and physician assistants, especially those practicing primary care in rural areas and Federally Qualified Health Centers (FQHCs), to provide mentoring and supervision as preceptors for clinical training of medical and physician assistant students. Such preceptors are critical to assuring that students are prepared for and encouraged to choose primary care as their future practice and return to currently underserved areas of Missouri when they complete trainingThe MAHEC Network consists of 7 locally-governed Area Health Education Centers serving all Missouri counties in partnership with three university-based AHEC program offices (A.T. Still University, University of Missouri, and Saint Louis University). A significant part of the MAHEC mission is to facilitate community-based clinical training of health professions students that prepares them to provide primary care to communities and populations that currently lack adequate access to health care services. In pursuing this mission, we depend in large measure on volunteer community-based preceptors and frequently encounter shortages of such preceptors. HB 689 appropriately targets tax credits to community-based primary care physicians and physician assistants who receive no direct compensation for serving as preceptors. It also targets the tax credits to preceptors practicing in rural areas and FQHCs to support training that will prepare students to serve currently underserved populations. Finally, it derives the needed funding from licensing fees for the affected professions rather than general state revenues. We believe the tax credit program established by HB689 will support MAHEC's efforts to prepare health professions students to provide health care in Missouri's areas of need by encouraging community-based physicians and physician assistants to provide those students with needed training and supervision. We ask your committee to support HB689 and report it favorably to the House of Representatives. Thank you for your consideration of this request. On behalf of the Missouri AHEC Network, Michael F. French, ATSU AHEC Program Office



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REGISTERED LOBBYIST:					
WITNESS NAME: SHANON HAWK			PHONE NUMB 573-893-7		
REPRESENTING: MO SOCIETY OF EYE PHYSICI	ANS AND SU	JRGEONS	DIRECTOR AFFAIRS	R OF LEGISLATIVE	
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CITY: JEFFERSON CITY			STATE: MO	ZIP: 65101	
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WITNESS NAME: SHANON LUKE		PHONE NUMB	ER:		
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EMAIL: skluke5.2012@gmail.com	ATTENDANCE: In-Person	SUBMIT D 2/17/20	ATE: 21 5:51 PM		

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I am a fourth-year student at the University of Missouri School of Medicine who will (hopefully) match into a pediatrics residency next month. I plan to practice primary care in Missouri after residency, thanks in large part to my community rotations and the preceptors that made them possible. For example. Dr. Feuerbacher, a family medicine physician in Maryville, MO, helped me make strides in my career. During the month I spent working with him, he tailored the rotation to be as helpful to me as possible, teaching me about things like billing and building a patient base, while still running a highly efficient clinic. He also wrote me a letter of recommendation for residency, which I'm sure was the most personalized of any of my letters. In October 2020, I rotated with Dr. Schwabe, a cardiothoracic surgeon in St. Joseph. She helped me build confidence as a physician and advocate in my community. I have an upcoming rotation with Dr. Kashani at Katy Trail Health Clinic, an FQHC in Sedalia, MO, which will expose me to the type of clinic in which I plan to work in the future. Missouri AHEC has connected me and students from many other schools with physician mentors since I was in high school. Physicians like these give their time to contribute to the education of students like me, which adds significantly to their workload. I believe compensating these physicians will help retain fantastic community preceptors and lead to even stronger mentorship relationships with medical students, helping to address the physician shortage in Missouri.



BILL NUMBER: HB 689				DATE: 2/18/2021	
COMMITTEE: Workforce Developme	ent				
TESTIFYING: ✓	IN SUPPORT OF	☐ IN OPPOSITION TO		ATIONAL PURPOSES	
		WITNESS NAME			
REGISTERED LOBI	BYIST:				
WITNESS NAME: STEPHEN NITTLER			PHONE NUME (573) 634-		
REPRESENTING: MISSOURI ASSOCIATION OF OSTEOPATHIC PHYSICIANS AND SURGEONS (MAOPS)			TITLE: REGISTE	REGISTERED LOBBYIST	
ADDRESS: 1423 RANDY LANE					
CITY: JEFFERSON CITY			STATE: MO	ZIP: 65101	
EMAIL: Stephen@hahnodanie	el.com	ATTENDANCE: Written	SUBMIT E 2/17/20	DATE: 121 8:47 PM	

THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo. MAOPS is in support of HB 689 because it will encourage physicians in underserved areas to serve as medical student preceptors, which we believe will increase the number of physicians practicing in underserved areas and therefore increased access to health care for Missourians.



BILL NUMBER: HB 689				DATE: 2/18/2021	
COMMITTEE: Workforce Develo	pment				
TESTIFYING:	\square IN SUPPORT OF	▼IN OPPOSITION TO		ATIONAL PURPOSES	
		WITNESS NAME			
INDIVIDUAL:					
WITNESS NAME: ARNIE "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCATE PHONE NUMBER:					
BUSINESS/ORGANIZATION	ON NAME:		TITLE:		
ADDRESS:					
CITY:			STATE:	ZIP:	
EMAIL: ArnieDienoff@Yal	hoo.Com	ATTENDANCE: Written	SUBMIT E 2/18/20	DATE: 121 1:54 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.					

I am Opposed to this Bill.We have way to many Tax Credits and there are abuses and fraud that is occurring