



To: Representative Adam Smith, Chair and Members, House Taxation Committee
From: Kylee Childs, Director of Government Affairs, LeadingAge Kansas
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LeadingAge Kansas is the state association for not-for-profit and mission-focused aging services. We have 150 member organizations across Kansas, which include not-for-profit nursing homes, retirement communities, hospital long-term care units, assisted living, home plus, senior housing, low-income housing, home health agencies, home and community-based service programs, PACE and Meals on Wheels. Our members serve more than 25,000 older Kansans each day and employ more than 20,000 people across the state.

The Need for Preceptors Across the Healthcare Continuum

Like the broader healthcare sector, aging services face significant workforce shortages that hinder our ability to provide high quality care. Recruiting and retaining nursing staff remains a major challenge—**74% of aging services providers report that hiring and keeping qualified professionals is more difficult than ever.**

Preceptors play a vital role in preparing the next generation of healthcare workers by providing hands-on training, mentorship, and supervision. A preceptor is a licensed professional who supervises and mentors students in a real-world healthcare setting, ensuring they receive the practical experience required for licensure and certification. Without sufficient preceptors, students face delays in completing their education, worsening workforce shortages. Unfortunately, there is little to no incentive for professionals to take on these responsibilities. Without enough preceptors, students struggle to meet their clinical training requirements, creating a bottleneck that slows workforce entry at a time when we need new professionals the most.

The Preceptor Tax Credit: A Targeted Workforce Solution

HB2163 creates a **financial incentive for nursing home administrators, registered nurses, and registered dietitians** to serve as community-based faculty preceptors in adult care homes and medical care facilities. Under this bill, preceptors would receive a **\$250 tax credit for every 40 hours** of precepting provided. This is a practical, cost-effective solution that:

- **Expands the pipeline of trained healthcare professionals** by increasing access to preceptorship opportunities.
- **Reduces financial barriers** for current professionals who want to mentor students but lack support.
- **Strengthens care for older Kansans** by ensuring that students receive real-world training in long-term care settings.

A Modest Fiscal Investment with High Workforce Returns

The fiscal impact of this bill is relatively low, yet its potential to address workforce shortages is significant. By encouraging more professionals to serve as preceptors, we can accelerate workforce entry while reducing training bottlenecks in aging services and healthcare.

We urge the committee to support HB2163, the Preceptor Income Tax Incentive Act, to help alleviate workforce shortages and improve access to high-quality care.

Thank you for your time and consideration. We will stand for questions at the appropriate time.