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House Committee on Taxation

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Testimony provided by:

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Kansas Adult Care Executives Association (KACE)

Representative Smith, Representative Turner, Members of the Committee:

Thank you for the opportunity to comment on House Bill No. 2163 that will provide an income tax credit for nursing home administrators, registered nurses, and dietitians who serve as preceptors.

The Kansas Adult Care Executives (KACE) is a non-partisan, non-profit professional association serving nursing home administrators and assisted living operators in Kansas. Our membership includes individual administrators and operators from both the not for profit and for-profit adult care sectors. KACE members are located throughout the state of Kansas and represent state licensed only and CMS licensed adult care homes.

Proponent Testimony in Support of House Bill No. 2163

I am writing to express my support for the House Bill No. 2163, **Preceptor Income Tax Incentive Act**, an important initiative that will help ensure Kansas has a sustainable pipeline of skilled nursing home administrators, registered nurses, and registered dietitians prepared to serve in long-term care facilities. This tax incentive is a necessary step in recognizing and rewarding the hard work of professionals who dedicate their time and expertise to training the next generation of caregivers for our aging Kansans.

Healthcare professionals in long-term care facilities already work grueling hours, often under high-stress conditions, to provide essential care to some of our most vulnerable citizens. Despite their demanding schedules, many step up to serve as preceptors, offering invaluable mentorship and hands-on training to students preparing to enter these critical fields. However, the time and effort required to train and supervise students can be a significant burden, and without proper incentives, fewer professionals may be willing to volunteer for this essential role.

By providing the non-refundable tax credit for preceptors, this legislation acknowledges their contributions and provides a financial incentive that will only be utilized if the individual is not

receiving a tax refund from the State of Kansas. Moreover, ensuring a steady supply of willing preceptors will directly impact workforce development in long-term care and strengthening the quality of care provided in Kansas facilities. With an aging population and growing demand for healthcare professionals, we must take proactive steps to support those who train and mentor the next generation.

Conclusion

I urge you to support the passage of the **Preceptor Income Tax Incentive Act** as a means of reinforcing Kansas' commitment to high-quality long-term care and recognizing the selfless contributions of healthcare professionals who prepare students for this critical work. Thank you for your time and consideration.