2013 PRIMARY CARE SUMMIT SUMMARY

RECOMMENDATION:

PHASE 3 Medical School / Student Clerkships and Community Based Faculty: Provide tax credits for primary care community based faculty precepting 3rd and 4th year Georgia medical students, physician assistant students, and nurse practitioner students.

Rationale and Background for strategy:
- Georgia's primary care shortages are well documented; it is imperative that the training of medical students, physician assistant students, and nurse practitioner students be secured in the state as these three disciplines form the core primary care workforce.
- **MEDICAL STUDENTS:** Each medical student has approximately 7 required core clerkship rotations in their third year. (Family Medicine, Internal Medicine, Pediatrics, Emergency Medicine, OB/GYN, Psychiatry, and General Surgery)
  - Each rotation lasts 4-6 weeks on average.
  - Approximately 40% of these required clerkship rotations occur in community based settings with non-compensated volunteer faculty.
  - In 2012, there were approximately 594 3rd year Georgia Medical Students at our five schools.
  - 594 x 7 required core clerkships = 4,158 rotations;
  - 4,158 x 40% in community settings = 1,663 rotations eligible for tax credit.
  - In 2020 it is estimated that Georgia will have 803 3rd year medical students needing +/-3,212 off campus community based training with a CBF member.

- **PHYSICIAN ASSISTANT STUDENTS:** Each PA student completes approximately 50% of their required clinical rotations in off-campus community based training sites with practicing physicians. The same seven clerkships are required as for medical students.
  - There are approximately 300 Georgia Physician Assistant students at four institutions.
  - Each rotation lasts 4-6 weeks on average.
  - 300 students x 7 rotations = 2,100 rotations.
  - 2,100 rotations x 50% in community based training sites = 1,050 rotations eligible for tax credits.

- **NURSE PRACTITIONER STUDENTS:** There are 12 Nurse Practitioner Masters Programs in Georgia with a total approximate enrollment of +/-700. Nursing curriculum differs from the other two disciplines, but approximately each student would need 2 or 3 supported rotations.
  - 700 x 3 = 2,100 rotations eligible for tax credits.

Off-shore and out-of-state medical schools are using Georgia CBF and paying them +/-$1500 per rotation. Rather than enter into a bidding war with these other players, a tax credit could provide a powerful incentive to Georgia CBF to only take Georgia medical, Physician Assistant, and Nurse Practitioner students.

Eligibility: Any non-compensated community based physician providing core clerkship teaching for a Georgia medical student OR a Georgia Physician Assistant student (in the same clerkships) OR a Nurse Practitioner student; CBF must provide a minimum of three rotations to be eligible for the tax credit.
Rationale: PA’s and Nurse Practitioner students use the same CBF as medical students- to offer tax credits for medical students and not PA / NP students would / could lead to PA/NP students being unable to secure needed training sites. Further, if one core discipline is provided a tax credit and not the others, then an unintended consequence would be the loss of significant numbers of CBF.

**Fiscal Impact: Medical Students**
(Worse-case scenario) Every CBF takes at least three medical student rotations, thus qualifying for the tax credit.

- If tax credit is set at $1,000 per medical student rotation:
  - FY 15: 1,633 medical student rotations x $1,000 tax credit for each = $1,633,000 x 6% state tax = $97,980 lost state revenue
  - FY 19: 3,212 medical student rotations x $1,000 tax credit for each = $3,212,000 x 6% state tax = $192,720 lost state revenue
- Tax Credit Caps will have to be identified so there is no incentive to take more students than quality education standards can sustain

**Fiscal Impact: PA Students**
- If tax credit is set at $750 per PA student rotation:
  - FY 15: 1,050 PA rotations x $750 tax credit for each = $787,500 x 6% state tax = $47,250 lost state revenue, annually.

**Fiscal Impact: Nurse Practitioner Students**
- If tax credit is set at $750 per NP rotation:
  - 2,100 NP rotations x $750 tax credit = $1,575,000 x 6% sales tax = $94,500 lost state revenue, annually.

**Total Potential Lost State Revenue FY 2015: $239,730**

These are just estimates based on our preliminary discussions. Procedures to certify service for the credits, issuance of tax documentation, and other guidelines will need to be developed.