

REVENUE: May have revenue impact, statement not yet issued
FISCAL: No fiscal impact

Action: Do Pass as Amended, Be Printed Engrossed, and Be Referred to the Committee on Revenue by prior reference
Vote: 4 - 0 - 1
Yeas: Boquist, Cowan, Schaufler, Barker
Nays: 0
Exc.: Scott
Prepared By: Jim Keller, Administrator
Meeting Dates: 1/30, 3/6, 3/20, 3/29, 4/3

WHAT THE MEASURE DOES: Creates a personal income tax credit for physicians who provide medical care to residents of the Oregon's Veterans' Home. Requires at least 60 percent of the physician's total practice to consist of providing care to Oregon Veterans' Home residents in order for the physician to qualify for the credit. Applies to tax years beginning on or after January 1, 2008.

ISSUES DISCUSSED:

- Oregon Veterans' Home must by law have a doctor on staff
- Difficulty retaining doctors at the Oregon Veteran's Home
- Lack of specialists
- Federal law prohibits additional compensation to staff doctors

EFFECT OF COMMITTEE AMENDMENT: Allows a physician to receive a \$1,000 credit for every eight residents for whom the physician has performed 95 percent of the scheduled visits, up to a maximum of \$5,000 credit for 40 patients who are residents at the Oregon Veteran's Home.

BACKGROUND: House Bill 2400-A creates a new tax credit for physicians who provide care to the residents of Oregon Veteran's Home. The physician would receive a \$1,000 credit for every eight residents for whom the physician has performed 95 percent of the scheduled visits, for a maximum of \$5,000 credit for 40 residents per year. The Director of the Oregon Veteran's Home would provide a letter confirming the physician provided care to the resident and missed no more than five percent of the scheduled visits during the tax year.