

## HOUSE AMENDMENTS TO HOUSE BILL 2400

By COMMITTEE ON VETERANS AFFAIRS

April 13

1 In line 7 of the printed bill, after “if” delete the rest of the line and insert “the physician pro-  
2 vides”.

3 In line 8, delete “practice consists of providing”.

4 Delete lines 9 and 10 and insert:

5 “(2) The amount of the credit allowed under this section shall be equal to the lesser of:

6 “(a) \$1,000 for every eight residents to whom the physician provides care at an Oregon Veter-  
7 ans’ Home; or

8 “(b) \$5,000.

9 “(3) The credit allowed under this section may not exceed the tax liability of the taxpayer for  
10 the tax year, and a credit allowed under this section that is unused may not be carried forward to  
11 a succeeding tax year.”.

12 In line 11, delete “(3)” and insert “(4)”.

13 Delete lines 15 through 20 and insert:

14 “(5) In order to qualify for the tax credit allowed under this section, the physician claiming the  
15 credit must submit with the physician’s tax return a letter from the Oregon Veterans’ Home at  
16 which the physician provided care to residents, confirming that the physician missed no more than  
17 five percent of the physician’s scheduled visits with residents of the home during the tax year.

18 “(6) In the case of a shareholder of a corporation or a member of a partnership, only the care  
19 provided by the individual shareholder or partner shall be considered, and the full amount of the  
20 credit shall be allowed to each shareholder or partner who qualifies in an individual capacity.”.

21 In line 21, delete “(5)” and insert “(7)”.

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