

## HOUSE AMENDMENTS TO HOUSE BILL 3197

By COMMITTEE ON VETERANS AFFAIRS

May 4

1 On page 1 of the printed bill, line 2, delete “and” and after “316.680” insert “; and prescribing  
2 an effective date”.

3 Delete lines 5 through 18 and insert:

4 **“SECTION 2. (1) A health care provider who enters into a contract for the first time on  
5 or after January 1, 2007, to provide health care services permitted under a TRICARE con-  
6 tract to patients enrolled in the TRICARE military health care system shall be allowed a  
7 one-time credit against taxes otherwise due under ORS chapter 316 in the amount of \$2,500.**

8 **“(2) A health care provider who has a contract to provide health care services permitted  
9 under a TRICARE contract to patients enrolled in the TRICARE military health care system  
10 shall be allowed a credit each tax year against taxes otherwise due under ORS chapter 316  
11 in the amount of \$1,000 if the health care provider actively participates in the TRICARE  
12 military health care system and each tax year provides health care services to at least 10  
13 patients enrolled in the TRICARE military health care system. A health care provider who  
14 serves patients in a rural community, as defined by the Office of Rural Health, may provide  
15 health care services to fewer than 10 patients in a tax year and qualify for the credit.**

16 **“(3) A health care provider may not receive a credit under subsections (1) and (2) of this  
17 section in the same tax year.**

18 **“(4) A nonresident shall be allowed a credit under this section in the proportion provided  
19 in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from  
20 nonresident to resident occurs, the credit allowed by this section shall be determined in a  
21 manner consistent with ORS 316.117.**

22 **“SECTION 3. (1) The Office of Rural Health shall establish criteria for certifying health  
23 care providers as eligible for a tax credit authorized by section 2 of this 2007 Act or a de-  
24 duction from federal taxable income under ORS 316.680. Upon finding that a health care  
25 provider meets the eligibility criteria established by the office, the office shall certify the  
26 provider for a tax credit under section 2 of this 2007 Act or the tax deduction under ORS  
27 316.680.**

28 **“(2) Prior to October 1 of each year, the office shall report to the legislative interim  
29 committees on revenue regarding the number of health care providers who qualify for the  
30 tax credit under section 2 (2) of this 2007 Act.**

31 **“(3) Prior to December 31 of each year, the administrator of the TRICARE contracts with  
32 health care providers who provide health care services to patients in Oregon shall make a  
33 report to the office regarding the number of patients that each health care provider has  
34 contracted to provide health care services.”.**

35 On page 4, line 1, delete “2008” and insert “2007”.

1 After line 1, insert:

2 **SECTION 6. This 2007 Act takes effect on the 91st day after the date on which the**  
3 **regular session of the Seventy-fourth Legislative Assembly adjourns sine die.”.**

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