

House Bill 3305

Sponsored by Representative CLEM (at the request of Paul Evans)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Establishes tax credit for one percent of physician's income if 10 percent of physician's patients are TRICARE participants. Directs Office of Rural Health to establish criteria for eligibility for tax credit.

Applies to tax years beginning on or after January 1, 2008.

A BILL FOR AN ACT

1
2 Relating to taxation.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. Section 2 of this 2007 Act is added to and made a part of ORS chapter 315.**

5 **SECTION 2. (1) A physician licensed under ORS chapter 677 who is engaged in the prac-**
6 **tice of medicine shall be allowed an annual credit against taxes otherwise due under ORS**
7 **chapter 316 if 10 percent of the physician's patients are participants in the TRICARE military**
8 **health care system.**

9 **(2) The amount of the credit allowed under this section shall be one percent of the**
10 **amount of the physician's income.**

11 **(3) A nonresident shall be allowed the credit under this section in the proportion provided**
12 **in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from**
13 **nonresident to resident occurs, the credit allowed by this section shall be determined in a**
14 **manner consistent with ORS 316.117.**

15 **SECTION 3. The Office of Rural Health shall establish criteria for certifying physicians**
16 **who are licensed under ORS chapter 677 as eligible for the tax credit authorized by section**
17 **2 of this 2007 Act. Upon finding that a physician meets the eligibility criteria established by**
18 **the office, the office shall certify the physician for the tax credit under this section.**

19 **SECTION 4. Section 2 of this 2007 Act applies to tax years beginning on or after January**
20 **1, 2008.**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.