

**Enrolled**  
**Senate Bill 1060**

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

CHAPTER .....

AN ACT

Relating to income tax credits for health care providers in TRICARE system; amending ORS 315.631.

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

**SECTION 1.** ORS 315.631 is amended to read:

315.631. (1) The Office of Rural Health shall establish criteria for certifying health care providers as eligible for a tax credit authorized by ORS 315.628 or a deduction from federal taxable income under ORS 316.680. Upon finding that a health care provider meets the eligibility criteria established by the office, the office shall certify the provider for a tax credit under ORS 315.628 or the tax deduction under ORS 316.680. *[The office may not issue more than 500 certifications under this section in any calendar year and may not certify more than 1,000 providers before December 31, 2009.]* **The office may issue no more than:**

**(a) 500 certifications for tax years beginning on or after January 1, 2008, and before January 1, 2009;**

**(b) 1,000 certifications for tax years beginning on or after January 1, 2009, and before January 1, 2010;**

**(c) 1,500 certifications for tax years beginning on or after January 1, 2010, and before January 1, 2011; and**

**(d) 2,000 certifications for tax years beginning on or after January 1, 2011, and before January 1, 2012.**

(2) Prior to October 1 of each year, the office shall report to the legislative interim committees on revenue regarding the number of health care providers who qualify for the tax credit under ORS 315.628 (2).

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

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**Passed by Senate February 11, 2008**

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Secretary of Senate

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President of Senate

**Passed by House February 19, 2008**

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Speaker of House

**Received by Governor:**

.....M,....., 2008

**Approved:**

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Governor

**Filed in Office of Secretary of State:**

.....M,....., 2008

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Secretary of State