

# Senate Bill 1060

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## 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 number of certifications for income tax credits that Office of Rural Health may issue for certain tax years to health care providers who participate in TRICARE medical system.

## A BILL FOR AN ACT

1  
2 Relating to income tax credits for health care providers in TRICARE system; amending ORS 315.631.

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

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

5 315.631. (1) The Office of Rural Health shall establish criteria for certifying health care provid-  
6 ers as eligible for a tax credit authorized by ORS 315.628 or a deduction from federal taxable income  
7 under ORS 316.680. Upon finding that a health care provider meets the eligibility criteria established  
8 by the office, the office shall certify the provider for a tax credit under ORS 315.628 or the tax de-  
9 duction under ORS 316.680. [*The office may not issue more than 500 certifications under this section*  
10 *in any calendar year and may not certify more than 1,000 providers before December 31, 2009.*] **The**  
11 **office may issue no more than:**

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

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

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

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

20 (2) Prior to October 1 of each year, the office shall report to the legislative interim committees  
21 on revenue regarding the number of health care providers who qualify for the tax credit under ORS  
22 315.628 (2).

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