

House Bill 2036

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Veterans' Affairs for Mac MacDonald, United Veterans' Groups of Oregon)

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**.

Increases tax credit for health care providers who provide services under TRICARE contract.
Applies to tax years beginning on or after January 1, 2009.

A BILL FOR AN ACT

1
2 Relating to tax credit for TRICARE health care services; creating new provisions; and amending
3 ORS 315.628.

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

5 **SECTION 1.** ORS 315.628 is amended to read:

6 315.628. (1) A health care provider who enters into a contract for the first time on or after
7 January 1, 2007, to provide health care services permitted under a TRICARE contract to patients
8 enrolled in the TRICARE military health care system shall be allowed a one-time credit against
9 taxes otherwise due under ORS chapter 316 in the amount of \$2,500.

10 (2) A health care provider who has a contract to provide health care services permitted under
11 a TRICARE contract to patients enrolled in the TRICARE military health care system shall be al-
12 lowed a credit each tax year against taxes otherwise due under ORS chapter 316 in the amount of
13 [*\$1,000*] **\$5,000** if the health care provider actively participates in the TRICARE military health care
14 system and each tax year provides health care services to at least 10 patients enrolled in the
15 TRICARE military health care system. A health care provider who serves patients in a rural com-
16 munity, as defined by the Office of Rural Health, may provide health care services to fewer than 10
17 patients in a tax year and qualify for the credit.

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

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

24 **SECTION 2.** **The amendments to ORS 315.628 by section 1 of this 2009 Act apply to tax**
25 **years beginning on or after January 1, 2009.**

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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.