

House Bill 2450

Sponsored by Representative GELSER; Representatives STIEGLER, TOMEI

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 of not more than \$5,000 for physician, physician assistant or nurse practitioner who conducts child abuse medical assessments.

Applies to tax years beginning on or after January 1, 2010, and before January 1, 2020.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to tax credit for medical assessments in child abuse investigations; and prescribing an ef-
3 fective date.

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

5 **SECTION 1. Section 2 of this 2009 Act is added to and made a part of ORS chapter 315.**

6 **SECTION 2. (1) A credit against the taxes otherwise due under ORS chapter 316 is al-**
7 **lowed to a physician, physician assistant or nurse practitioner who, during the tax year,**
8 **conducts child abuse medical assessments as provided in ORS 419B.023 (2).**

9 **(2) To qualify for the credit allowed under this section, a taxpayer shall:**

10 **(a) Receive a written statement of eligibility, based upon a demonstrated ability to con-**
11 **duct child abuse medical assessments as provided in ORS 419B.023, from the county multi-**
12 **disciplinary child abuse team and the local designated medical professional described in ORS**
13 **418.747;**

14 **(b) File the statement of eligibility required by this subsection with the Department of**
15 **Human Services and receive a certification of eligibility from the department; and**

16 **(c) Agree to conduct at least eight and as many as 12 child abuse medical assessments**
17 **during the tax year for which the credit is claimed. If the taxpayer conducts fewer than eight**
18 **child abuse medical assessments during the tax year, the credit is allowed only if fewer than**
19 **eight child abuse medical assessments were requested under ORS 419B.023.**

20 **(3) The credit allowed under this section is the lesser of:**

21 **(a) \$5,000; or**

22 **(b) \$625 multiplied by the number of child abuse medical assessments conducted during**
23 **the tax year.**

24 **(4) The credit allowed under this section may not exceed the tax liability of the taxpayer**
25 **for the tax year.**

26 **(5) The Department of Human Services shall establish by rule policies and procedures for**
27 **certifying taxpayers as eligible for the credit allowed under this section as required by sub-**
28 **section (2) of this section. The rules must specify that no more than 40 taxpayers may be**
29 **certified to claim the credit in a tax year and that no more than three taxpayers may be**
30 **certified to claim the credit in a single county.**

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.

1 **(6) The credit must be claimed on the form and in the time and manner in which the**
2 **Department of Revenue shall prescribe. If the taxpayer is required to do so by the Depart-**
3 **ment of Revenue, the taxpayer shall file copies of proof of child abuse medical assessments**
4 **conducted during the tax year and of the certification of eligibility required by subsection (2)**
5 **of this section with the taxpayer's return for the tax year in which a credit under this sec-**
6 **tion is claimed.**

7 **(7) In the case of a credit allowed under this section for purposes of ORS chapter 316:**

8 **(a) A nonresident shall be allowed the credit under this section in the proportion provided**
9 **in ORS 316.117.**

10 **(b) If a change in the status of a taxpayer from resident to nonresident or from nonres-**
11 **ident to resident occurs, the credit allowed by this section shall be determined in a manner**
12 **consistent with ORS 316.117.**

13 **(c) If a change in the tax year of a taxpayer occurs as described in ORS 314.085, or if the**
14 **Department of Revenue terminates the taxpayer's tax year under ORS 314.440, the credit**
15 **allowed under this section shall be prorated or computed in a manner consistent with ORS**
16 **314.085.**

17 **SECTION 3.** **Section 2 of this 2009 Act applies to tax years beginning on or after January**
18 **1, 2010, and before January 1, 2020.**

19 **SECTION 4.** **This 2009 Act takes effect on the 91st day after the date on which the reg-**
20 **ular session of the Seventy-fifth Legislative Assembly adjourns sine die.**

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