

# House Bill 3385

Sponsored by COMMITTEE ON HUMAN SERVICES

## 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 income tax credit for primary care physicians.  
Applies to tax years beginning on or after January 1, 2010.

## A BILL FOR AN ACT

Relating to income tax credit for primary care physicians.

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

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

**SECTION 2. (1) As used in this section, "primary care physician" has the meaning given that term in ORS 442.470.**

**(2) A resident or nonresident individual, certified as eligible under subsection (4) of this section, who during the tax year is engaged in the practice of medicine as a primary care physician shall be allowed an annual credit against taxes otherwise due under this chapter in the sum of \$5,000.**

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

**(4) The Office of Rural Health by rule shall establish criteria for certifying individuals as eligible for the credit allowed under this section and, upon a finding of eligibility, shall certify an individual as eligible.**

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

**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.