

# Senate Bill 917

Sponsored by Senator BOQUIST; Senators BATES, FERRIOLI, MORRISETTE, Representatives BEYER, BRUUN, ESQUIVEL, OLSON, SCHAUFLER, G SMITH, THATCHER, THOMPSON, WHISNANT (at the request of Oregon War Veterans Association)

## 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**.

Expands number of health care providers eligible for income tax credit allowed for initially contracting to provide health care services in TRICARE system by including providers who entered contracts on or after January 1, 2006.

Applies to tax years beginning on or after January 1, 2006.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to income tax credits for health care providers in TRICARE system; creating new pro-  
3 visions; amending ORS 315.628; and prescribing an effective date.

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] **2006**, to provide health care services permitted under a TRICARE contract to pa-  
8 tients enrolled in the TRICARE military health care system shall be allowed a one-time credit  
9 against 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 if the health care provider actively participates in the TRICARE military health care system  
14 and each tax year provides health care services to at least 10 patients enrolled in the TRICARE  
15 military health care system. A health care provider who serves patients in a rural community, as  
16 defined by the Office of Rural Health, may provide health care services to fewer than 10 patients  
17 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, 2006.

26 **SECTION 3.** This 2009 Act takes effect on the 91st day after the date on which the reg-  
27 ular session of the Seventy-fifth Legislative Assembly adjourns sine die.

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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.