

Senate Bill 281

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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**.

Provides credit against income taxes for providing mental health services to veterans.
Applies to tax years beginning on or after January 1, 2011.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to tax credit for veterans' mental health services; and prescribing an effective date.

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

SECTION 1. Section 2 of this 2011 Act is added to and made a part of ORS chapter 315.

SECTION 2. (1) As used in this section:

(a) **"Mental health care provider" means a psychiatrist, a licensed psychologist, a regulated social worker as defined in ORS 675.510 or a professional counselor or therapist licensed or otherwise authorized to practice under ORS chapter 675.**

(b) **"Report of separation" means the document issued to a veteran by the United States Department of Defense upon the veteran's discharge from military service.**

(c) **"Veteran" has the meaning given that term in ORS 408.225.**

(2) **An individual who, during the tax year, provides services as a mental health care provider to 10 or more veterans and meets the requirements specified in subsection (3) of this section shall be allowed an annual credit against taxes otherwise due under this chapter in the amount of \$2,500.**

(3) **A mental health care provider is eligible for the tax credit under this section if each of the veterans described in subsection (2) of this section:**

(a) **Is a new patient of the mental health care provider; and**

(b) **Provides a copy of the veteran's report of separation to the mental health care provider to verify the veteran's status as a veteran.**

(4) **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.**

SECTION 3. Section 2 of this 2011 Act applies to tax years beginning on or after January 1, 2011.

SECTION 4. This 2011 Act takes effect on the 91st day after the date on which the 2011 session of the Seventy-sixth Legislative Assembly adjourns sine die.

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.