

**PROPOSED AMENDMENTS TO
SENATE BILL 325**

1 In line 2 of the printed bill, after “amending” insert “ORS 315.613 and”.

2 After line 4, insert:

3 **“SECTION 1.** ORS 315.613 is amended to read:

4 “315.613. (1) A resident or nonresident individual certified as eligible un-
5 der ORS 442.563, licensed under ORS chapter 677, who is engaged in the
6 practice of medicine, and who has a rural practice that amounts to 60 per-
7 cent of the individual’s practice, shall be allowed an annual credit against
8 taxes otherwise due under this chapter in the sum of \$5,000 during the time
9 in which the individual retains such practice and membership if the indi-
10 vidual is actively practicing in and is a member of the medical staff of one
11 of the following hospitals:

12 “(a) A type A hospital designated as such by the Office of Rural Health;

13 “(b) A type B hospital designated as such by the Office of Rural Health
14 if the hospital is:

15 “(A) Not within the boundaries of a metropolitan statistical area;

16 “(B) Located 30 or more highway miles from the closest hospital within
17 the major population center in a metropolitan statistical area; or

18 “(C) Located in a county with a population of less than 75,000;

19 “(c) A type C rural hospital, **designated as such by the Office of Rural**
20 **Health, or a federally designated rural referral hospital**, if the office
21 [*of Rural Health*] makes the findings required by ORS 315.619; or

22 “(d) A rural critical access hospital.

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

6 “(3) For purposes of this section, an ‘individual’s practice’ shall be de-
7 termined on the basis of actual time spent in practice each week in hours
8 or days, whichever is considered by the Office of Rural Health to be more
9 appropriate. In the case of a shareholder of a corporation or a member of a
10 partnership, only the time of the individual shareholder or partner shall be
11 considered and the full amount of the credit shall be allowed to each share-
12 holder or partner who qualifies in an individual capacity.

13 “(4) As used in this section:

14 “(a) ‘Type A hospital,’ ‘type B hospital’ and ‘type C hospital’ have the
15 meaning for those terms provided in ORS 442.470.

16 “(b) ‘Rural critical access hospital’ means a facility that meets the crite-
17 ria set forth in 42 U.S.C. 1395i-4 (c)(2)(B) and that has been designated a
18 critical access hospital by the Office of Rural Health and the Oregon Health
19 Authority.”.

20 In line 5, delete “1” and insert “2”.

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