

**PROPOSED AMENDMENTS TO
SENATE BILL 325**

1 In line 2 of the printed bill, after “medicine;” insert “creating new pro-
2 visions;” and after “amending” insert “ORS 315.613 and 315.616 and”.

3 In line 3, after “2009” insert “; and prescribing an effective date”.

4 After line 12, insert:

5 **“SECTION 2.** ORS 315.613 is amended to read:

6 “315.613. (1) A resident or nonresident individual certified as eligible un-
7 der ORS 442.563, licensed under ORS chapter 677, who is engaged in the
8 practice of medicine, and who [*has a rural practice that amounts to 60 percent*
9 *of the individual’s practice,*] **is engaged for at least 20 hours per week**
10 **during the tax year in a rural practice,** shall be allowed an annual credit
11 against taxes otherwise due under this chapter in the sum of \$5,000 during
12 the time in which the individual retains such practice and membership if the
13 individual is actively practicing in and is a member of the medical staff of
14 one of the following hospitals:

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

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

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

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

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

22 “(c) A type C rural hospital, if the Office of Rural Health makes the

1 findings required by ORS 315.619; or

2 “(d) A rural critical access hospital.

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

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

15 “(4) As used in this section:

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

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

22 **“SECTION 3.** ORS 315.616 is amended to read:

23 “315.616. A resident or nonresident individual who is certified as eligible
24 under ORS 442.561, 442.562, 442.563 or 442.564, and is licensed as a physician
25 or podiatric physician and surgeon under ORS chapter 677, licensed as a
26 physician assistant under ORS chapter 677, licensed as a nurse practitioner
27 under ORS chapter 678, licensed as a certified registered nurse anesthetist
28 under ORS chapter 678, licensed as a dentist under ORS chapter 679 or li-
29 censed as an optometrist under ORS 683.010 to 683.340 is entitled to the tax
30 credit described in ORS 315.613 even if not a member of the hospital medical

1 staff if the Office of Rural Health certifies that the individual:

2 “(1) [*Has a rural practice that amounts to 60 percent of the individual’s*
3 *practice*] **Is engaged for at least 20 hours per week during the tax year**
4 **in a rural practice**; and

5 “(2)(a) If a physician or a physician assistant, can cause a patient to be
6 admitted to the hospital;

7 “(b) If a certified registered nurse anesthetist, is employed by or has a
8 contractual relationship with one of the hospitals described in ORS 315.613
9 (1); or

10 “(c) If an optometrist, has consulting privileges with a hospital listed in
11 ORS 315.613 (1). This paragraph does not apply to an optometrist who qual-
12 ifies as a ‘frontier rural practitioner,’ as defined by the Office of Rural
13 Health.

14 **“SECTION 4. The amendments to ORS 315.613 and 315.616 by**
15 **sections 2 and 3 of this 2013 Act apply to tax years beginning on or**
16 **after January 1, 2014.**

17 **“SECTION 5. This 2013 Act takes effect on the 91st day after the**
18 **date on which the 2013 regular session of the Seventy-seventh Legis-**
19 **lative Assembly adjourns sine die.”.**

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