

PRELIMINARY STAFF MEASURE SUMMARY

CARRIER:

Senate Committee on Veterans and Emergency Preparedness

REVENUE: May have revenue impact, statement not yet issued

FISCAL: May have fiscal impact, statement not yet issued

SUBSEQUENT REFERRAL TO: Joint Tax Credits

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Cheyenne Ross, Administrator

Meeting Dates: 2/10, 3/3

WHAT THE MEASURE DOES: Extends sunset on tax credit for care of Oregon Veterans’ Home residents.

ISSUES DISCUSSED:

- Number of providers claiming credit, historically and currently
- Cost

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: Oregon Veteran’s Homes are long-term care facilities for veterans and their spouses, and parents who lost a child to war-time service. They offer skilled nursing along with Alzheimer’s and dementia-related care. Two Veterans’ Homes were legislatively-authorized in 1995: The Dalles opened the first in 1997, and Lebanon opened the second in 2014. A third was authorized in 2011, to be established in Roseburg. The tax credit was created in 2007 as an incentive to encourage physicians to provide qualifying long-term care to residents of Veterans’ Homes, thereby increasing veterans’ access to the appropriate care. (2016 Expiring Tax Credits, Research Report 2-15, Legislative Revenue Office, February 2015.)

Senate Bill 54 extends the sunset, from 2016 to 2022, on the tax credit for physicians providing qualifying care to residents of Oregon Veterans’ Homes.