

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
Seventy-Eighth Oregon Legislative
Assembly
2015 Regular Session
Legislative Revenue Office

Bill Number: HB 2247
Revenue Area: Income Taxes
Economist: Chris Allanach
Date: 3/13/2015

*Only Impacts on Original or Engrossed
Versions are Considered Official*

Measure Description: Expands the rural medical providers tax credit to include pharmacists who provide services in rural areas. Directs the Office of Rural Health to establish eligibility criteria. The expansion of the tax credit would be first effective with tax year 2016.

Revenue Impact (in \$Millions):

Impact Explanation: By itself this bill would have no revenue impact because it does not change the sunset date in current law, which is January 1, 2016. If the sunset date were extended and this bill were to become law, it would have a revenue loss. The magnitude of that loss would depend on the projected number of pharmacists using the tax credit. Further analysis will be done when the bill is in the House Committee on Revenue.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is

Further Analysis Required