

**Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session**  
**PRELIMINARY STAFF MEASURE SUMMARY**  
**House Committee On Revenue**

**MEASURE: HB 3034**

**Fiscal:** May have fiscal impact, but no statement yet issued

**Revenue:** May have revenue impact, but no statement yet issued

---

**Action Date:**

**Action:**

**Meeting Dates:**

**Prepared By:** Kyle Easton, Economist

---

**WHAT THE MEASURE DOES:**

Establishes full and partial property tax exemptions for all real or personal property of a nonprofit corporation providing health services. Full exemption is dependent upon Oregon Health Authority determining that property is occupied or used to provide diagnosis and medical or surgical treatment primarily for patients who are acutely ill or the victims of accidents. Partial exemption is dependent upon Oregon Health Authority determining that property is occupied or used to provide charity care. Partial exemption allowed if charity care accounts for at least 15 percent of the gross annual patient revenue. Percentage of partial exemption equal to twice the percentage of charity care as percent of gross annual patient revenue, not to exceed 100 percent.

Requires applicant for exemption to file claim with county assessor. Claim for partial exemption required to be filed annually with county assessor on form prescribed by Department of Revenue. Allows property leased from taxable owner and used by nonprofit corporation providing health services to qualify for full or partial exemptions. Prohibits property of nonprofit corporation providing health services from receiving exemption granted under ORS 307.130, Charitable, Literary, and Scientific Organizations. Modifies existing statute for organizational purposes. Applies to property tax years beginning on or after July 1, 2015.

**ISSUES DISCUSSED:**

**EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

**BACKGROUND:**