

Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session  
STAFF MEASURE SUMMARY  
Senate Committee On Veterans and Emergency Preparedness

MEASURE: SB 54

---

**Fiscal:** No Fiscal Impact  
**Revenue:** Revenue impact issued

---

**Action Date:** 03/03/15  
**Action:** Do Pass And Refer To Tax Credits By Prior Reference.  
**Meeting Dates:** 02/10, 03/03  
**Vote:**  
Yeas: 4 - Boquist, Monnes Anderson, Olsen, President Courtney  
**Prepared By:** Cheyenne Ross, Committee Administrator

---

**WHAT THE MEASURE DOES:**

Extends sunset on tax credit for care of Oregon Veterans' Home residents.

**ISSUES DISCUSSED:**

- Number of physicians claiming tax credit, historically and currently
- Data only available from The Dalles
- Physicians travel from elsewhere; there have been as many as six or seven; currently only three
- Annual cost of \$15,000 (if three current providers each see maximum number of patients)

**EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

**BACKGROUND:**

Oregon Veterans' 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 Oregon Veterans' Homes were authorized by the legislature in 1995: the first opened in 1997 in The Dalles and the second opened in Lebanon 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 appropriate care. The credit is \$1000 for every eight patients, capped at \$5,000. (*2016 Expiring Tax Credits*, Research Report 2-15, Legislative Revenue Office, February 2015.)

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