

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

**MEASURE: HB 2110**

**Fiscal:** No Fiscal Impact

**Revenue:** Revenue impact issued

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**Action Date:** 03/13/15

**Action:** Do Pass And Be Referred To Tax Credits By Prior Reference

**Meeting Dates:** 02/27, 03/13

**Vote:**  
Yeas: 7 - Buehler, Clem, Greenlick, Hayden, Keny-Guyer, Lively, Nosse  
Exc: 2 - Kennemer, Weidner

**Prepared By:** Sandy Thiele-Cirka, Committee Administrator

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**WHAT THE MEASURE DOES:**

Extends the corporate tax offset of insurer assessment to January 1, 2022.

**ISSUES DISCUSSED:**

- Review of insolvency of an insurance company
- When the tax credit is used
- Applies only to life, health and annuity policies
- Current formula

**EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

**BACKGROUND:**

The Oregon Life and Health Insurance Guaranty Association (OLHIGA) was established in 1975 and is composed of all insurers licensed to sell life insurance, accident and health insurance, and individual annuities in Oregon. Membership is mandatory. Insurance companies are allowed a credit against corporate income taxes for certain assessments paid to the OLHIGA.