

House Bill 3191

Sponsored by Representative PARRISH, Senator BATES; Representative BUEHLER

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Creates income tax credit for physician providing clinical training to medical students during tax year. Applies to tax years beginning on or after January 1, 2016, and before January 1, 2022. Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to incentives for providing clinical training to medical students; and prescribing an effective date.

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4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Section 2 of this 2015 Act is added to and made a part of ORS chapter 315.**

6 **SECTION 2. (1) A credit against taxes that are otherwise due under ORS chapter 316 shall be allowed to a taxpayer who provides clinical training to medical students. The credit allowed shall be in the amount of \$500 per student, not to exceed \$5,000 per taxpayer for the tax year.**

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10 **(2) In order to claim the credit under this section, the taxpayer must:**

11 **(a) Be licensed as a physician pursuant to ORS chapter 677;**

12 **(b) During the tax year, provide at least 300 hours of direct clinical training to medical students engaged in clinical rotations in a hospital or ambulatory surgical center, as those terms are defined in ORS 442.015; and**

13 **(c) Receive written certification of eligibility from the Oregon Health Authority.**

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15 **(3) The credit allowed under this section may not exceed the tax liability of the taxpayer for the tax year.**

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18 **(4) A nonresident shall be allowed the credit under this section. The credit shall be computed in the same manner and be subject to the same limitations as the credit granted to a resident. However, the credit shall be prorated using the proportion provided in ORS 316.117.**

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22 **(5) If a change in the taxable year of the taxpayer occurs as described in ORS 314.085, or if the Department of Revenue terminates the taxpayer's taxable year under ORS 314.440, the credit allowed by this section shall be prorated or computed in a manner consistent with ORS 314.085.**

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26 **(6) If a change in the status of a taxpayer from resident to nonresident or from nonresident to resident occurs, the credit allowed by this section shall be determined in a manner consistent with ORS 316.117.**

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29 **(7) The Oregon Health Authority shall adopt rules for the purposes of this section, including rules, policies and procedures for certifying taxpayers as eligible for the credit allowed under this section as provided in subsection (2) of this section. The rules must**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 **prescribe minimum requirements for direct clinical training for purposes of this section.**

2 **SECTION 3. Section 2 of this 2015 Act applies to tax years beginning on or after January**
3 **1, 2016, and before January 1, 2022.**

4 **SECTION 4. This 2015 Act takes effect on the 91st day after the date on which the 2015**
5 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

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