

SB 178 STAFF MEASURE SUMMARY

Senate Committee On Health Care

Action Date: 02/14/17

Action: Do pass and refer to Tax Credits by prior reference.

Vote: 5-0-0-0

Yeas: 5 - Beyer, Knopp, Kruse, Monnes Anderson, Steiner Hayward

Fiscal: No fiscal impact

Revenue: Revenue impact issued

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WHAT THE MEASURE DOES:

Extends the Oregon Rural Practitioner Tax Credit program for six years through January 1, 2024.

ISSUES DISCUSSED:

- An interest to renew the tax credit longer than a two-year period
- Importance of understanding the effects of 2015 Legislative changes to the program

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Oregon's Rural Practitioner Tax Credit program provides health care providers a non-refundable tax credit of up to \$5,000 against their personal income taxes. Eligible providers include physicians, physician assistants, nurse practitioners, certified registered nurse anesthetists, podiatrists, dentists and optometrists. The requirements for eligibility vary by type of provider. In order to receive the credit, the provider must work a minimum of 20 hours per week, averaged over the month, in a qualifying rural area.

The program is scheduled to sunset on January 1, 2018.