

House Bill 2373

Sponsored by Representative WILSON (Presession filed.)

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**.

Expands rural health care income tax credit to include pharmacist services performed in rural areas. Directs Office of Rural Health to establish criteria for certifying pharmacists as eligible for credit.

Applies to tax years beginning on or after January 1, 2018.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to rural health care tax credits; creating new provisions; amending ORS 315.616; and pre-
3 scribing an effective date.

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

5 **SECTION 1.** ORS 315.616 is amended to read:

6 315.616. A resident or nonresident individual who is certified as eligible under ORS 442.561,
7 442.562, 442.563 or 442.564, and is licensed as a physician under ORS chapter 677, licensed as a
8 physician assistant under ORS chapter 677, licensed as a nurse practitioner under ORS chapter 678,
9 licensed as a certified registered nurse anesthetist under ORS chapter 678, licensed as a dentist
10 under ORS chapter 679, [*or*] licensed as an optometrist under ORS 683.010 to 683.340 **or licensed**
11 **as a pharmacist under ORS chapter 689**, is entitled to the tax credit described in ORS 315.613
12 even if not a member of the hospital medical staff if the Office of Rural Health certifies that the
13 individual:

14 (1) Is engaged for at least 20 hours per week, averaged over the month, during the tax year in
15 a rural practice; and

16 (2)(a) If a physician or a physician assistant, can cause a patient to be admitted to the hospital;

17 (b) If a certified registered nurse anesthetist, is employed by or has a contractual relationship
18 with one of the hospitals described in ORS 315.613 (1); or

19 (c) If an optometrist, has consulting privileges with a hospital listed in ORS 315.613 (1). This
20 paragraph does not apply to an optometrist who qualifies as a "frontier rural practitioner," as de-
21 fined by the Office of Rural Health.

22 **SECTION 2.** The amendments to ORS 315.616 by section 1 of this 2017 Act apply to tax
23 years beginning on or after January 1, 2018.

24 **SECTION 3.** The Office of Rural Health shall establish criteria for certifying individuals
25 who are licensed as pharmacists under ORS chapter 689 as eligible for the tax credit au-
26 thorized by ORS 315.616. Upon receiving an application for the credit and upon a finding that
27 the applicant will be providing pharmacist services in one or more rural areas and otherwise
28 meets the eligibility criteria established by the office, the office shall certify an individual
29 as eligible for the tax credit authorized by ORS 315.616.

30 **SECTION 4.** This 2017 Act takes effect on the 91st day after the date on which the 2017

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 **regular session of the Seventy-ninth Legislative Assembly adjourns sine die.**

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