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SUMMARY

Extends sunset for tax credit for rural medical care.

A BILL FOR AN ACT

Relating to a tax credit for rural medical care; amending section 25, chapter 913, Oregon Laws 2009.

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

SECTION 1. Section 25, chapter 913, Oregon Laws 2009, as amended by section 10, chapter 750, Oregon Laws 2013, section 18, chapter 701, Oregon Laws 2015, section 7, chapter 829, Oregon Laws 2015, and section 13, chapter 610, Oregon Laws 2017, is amended to read:

Sec. 25. (1) Except as provided in subsection (2) of this section, a credit may not be claimed under ORS 315.613 for tax years beginning on or after January 1, [2022] **2028**.

(2) A taxpayer who meets the eligibility requirements in ORS 315.613 for the tax year beginning on or after January 1, [2021] **2027**, and before January 1, [2022] **2028**, shall be allowed the credit under ORS 315.613 for any tax year:

(a) That begins on or before January 1, [2031] **2037**; and

(b) For which the taxpayer meets the eligibility requirements of ORS 315.613.

(3) Notwithstanding subsection (2) of this section, a taxpayer may not during the taxpayer's lifetime claim the credit allowed under this section for more than a total of 10 tax years that begin on or after January 1, 2018.