

SB 754 STAFF MEASURE SUMMARY

Senate Committee On Health Care

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Sub-Referral To: Joint Committee On Tax Expenditures

Meeting Dates: 2/25

WHAT THE MEASURE DOES:

Creates \$10,000 tax credit for rural nurse faculty members. Defines "approved nursing education program," "nurse faculty member," and "rural area." Allows nonresidents to claim tax credit. Requires Office of Rural Health to establish criteria for certifying individuals eligible for tax credit and approving nursing education programs. Applies to tax years beginning on or after January 1, 2020, and before January 1, 2026. Takes effect on 91st day following adjournment sine die.

REVENUE: May have revenue impact, but no statement yet issued.

FISCAL: May have fiscal impact, but no statement yet issued.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

The Oregon Office of Rural Health (ORH) has been the coordinating body for rural and frontier health in Oregon since 1979. ORH partnered with Oregon Health & Science University (OHSU) in 1989 to increase its ability to bring statewide resources to rural areas. Supported by the Federal Office of Rural Health Policy (FORHP), the state of Oregon and OHSU, ORH offers assistance to hospitals, clinics and communities to strengthen the rural and frontier health care delivery system. Currently, there are two tax credits relating to rural health service providers:

- Rural Practitioner Tax Credit, created by Senate Bill 438 (1989), is available for:
 - Dentists
 - Physicians
 - Podiatrists
 - Nurse Practitioners
 - Physician Assistants
 - Certified Registered Nurse Anesthetists
 - Optometrists
- Rural Volunteer Emergency Medical Service Provider Tax Credit, created by Senate Bill 31 (2005)

Senate Bill 754 creates a new credit for nurse faculty members at nursing education programs in rural areas of Oregon.