

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: SB 754**

80th Oregon Legislative Assembly – 2019 Regular Session  
Legislative Fiscal Office

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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**Measure Description:**

Creates income tax credit for rural nurse faculty members.

**Government Unit(s) Affected:**

Oregon State Board of Nursing (OSBN), Oregon Health Sciences University (OHSU), Department of Revenue (DOR)

**Summary of Fiscal Impact:**

Costs related to the measure are anticipated to be minimal - See explanatory analysis.

**Analysis:**

The measure would create a new personal income tax credit for rural nurse faculty members. Only individuals employed at approved nursing education programs located in rural areas for at least six months would be eligible for this new credit. The Office of Rural Health would be required to certify allowable credits, which would be \$10,000 per qualifying individual, but not to exceed the individual taxpayer’s tax liability for the tax year. The measure would apply to tax years beginning January 1, 2020 and would sunset to tax years beginning on January 1, 2026.

**Oregon State Board of Nursing**

While the credit would apply to programs accredited by the Oregon State Board of Nursing (OSBN), the measure would not require OSBN to implement or administer the new credit. The measure would thus have no fiscal impact on OSBN.

**Oregon Health Sciences University**

The Office of Rural Health (ORH) within the Oregon Health and Science University would be required to certify which individuals would be eligible for this new credit. Similar to the Rural Provider Tax Credit, ORH anticipates covering the costs to administer this new certification program through an administrative fee. The measure does not, however, provide ORH authority to impose a new administrative fee. While the costs of this new program would depend on demand, the measure would have a minimal fiscal impact to ORH.

**Department of Revenue**

To implement the measure, the Department of Revenue (DOR) would need to make minor changes to its forms, publications and website, and its information technology system. These changes would be made prior to the 2020 tax year in the agency’s build up to personal income tax filing season. DOR anticipates it would be able to absorb these costs within in its existing budget. The measure would thus have a minimal fiscal impact to DOR.