

**SB 150 STAFF MEASURE SUMMARY**

**Senate Committee On Veterans and Emergency Preparedness**

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**Prepared By:** Regina Wilson, LPRO Analyst

**Sub-Referral To:** Joint Committee On Tax Expenditures

**Meeting Dates:** 2/2

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**WHAT THE MEASURE DOES:**

Extends sunset date for tax credit available to physicians who care for residents of Oregon Veterans Homes to January 2, 2028.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Long-term, skilled nursing care at an Oregon Veterans' Home is a benefit available to qualifying veterans, their spouses, and to the parents of a child who died serving in the U.S. Armed Forces. The first Oregon Veterans' Home, located in The Dalles, opened in 1997. Another Veteran's Home, the Edward C. Allworth Veterans' Home, opened in 2014 in Lebanon.

Physicians who care for residents in an Oregon Veterans' Home are currently eligible to claim an annual tax credit. The tax credit is currently set to expire January 1, 2022.

Senate Bill 150 extends the tax credit for physicians who care for residents of Oregon Veterans' Homes from 2022 to 2028.