

## HB 2452 STAFF MEASURE SUMMARY

### House Committee On Veterans and Emergency Management

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**Action Date:** 03/02/21

**Action:** Do pass and be referred to Revenue by prior reference

**Vote:** 6-0-0-0

**Yeas:** 6 - Evans, Grayber, Lewis, Meek, Wallan, Wright

**Fiscal:** No fiscal impact

**Revenue:** Revenue impact issued

**Prepared By:** Cassie Passon, Counsel

**Meeting Dates:** 2/2, 3/2

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#### WHAT THE MEASURE DOES:

Extends sunset on tax credit for those who provide medical care to residents in Oregon Veterans' Homes, from 2022 to 2028.

#### ISSUES DISCUSSED:

- Claimed by 10-15 taxpayers per year
- Pairing with rural medical provider tax credit
- Applicability to future Veterans' Homes
- Attracting and retaining providers to rural areas
- Consistency with practices in other states

#### EFFECT OF AMENDMENT:

No amendment.

#### BACKGROUND:

There are two Veterans' Homes in Oregon (one in Lebanon and one in The Dalles) that provide skilled, long-term care for eligible veterans, their spouses, and for the parents of a child who died serving in the U. S. Armed Forces. Physicians who care for residents in Oregon's Veterans' Homes may qualify to claim an annual tax credit of \$1000 for every eight residents the physician cares for, or \$5000, whichever is less. This tax credit is currently set to expire January 1, 2022.

House Bill 2425 extends the the tax credit for physicians caring for residents of Veterans' Homes from January 1, 2022 to January 1, 2028.