

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
82nd Oregon Legislative Assembly  
2023 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>HB 2723 - 2</b>
<b>Revenue Area:</b>	<b>Personal Income Tax</b>
<b>Economist:</b>	<b>Kyle Easton</b>
<b>Date:</b>	<b>3/26/2023</b>

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

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**Measure Description:**

Modifies conditions of eligibility for tax credit allowed to rural medical care provider. Removes eligibility limitation on adjusted gross income of individual providing rural medical care, restrictions on types of hospitals and tiered amounts of allowable credit based on distance from certain municipalities. Modifies credit qualification for optometrist. Applies to tax years beginning on or after January 1, 2024.

**Revenue Impact:**

This statement is issued solely to facilitate the referral of this measure to the Joint Committee on Tax Expenditures.

**Impact Explanation:**

This measure has a subsequent referral to the Joint Committee on Tax Expenditures. A full revenue impact statement will be developed for that committee.

**Creates, Extends, or Expands Tax Expenditure: Yes  No**

Further Analysis Required