

Legislative Fiscal Office

*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. Increases the amount of the tax credit to a maximum of \$6,000 per tax year. Applies to tax years beginning on or after January 1, 2024.

**Government Unit(s) Affected:**

Oregon Health and Science University, Oregon Health Authority, Department of Revenue, Judicial Department

**Analysis:**

The proposed legislation has been determined to have

**MINIMAL EXPENDITURE IMPACT**

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.