

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

Bill Number:	HB 2723 - 1
Revenue Area:	Personal Income Tax
Economist:	Kyle Easton
Date:	3/26/2023

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

Measure Description:

Modifies conditions of eligibility for tax credit allowed to rural medical care provider and increases credit to \$6,000. 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