

Senate Bill 493

Sponsored by Senators PATTERSON, LIEBER; Representative GOODWIN (Presession filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Adds registered nurse who is nursing faculty member to types of providers who are eligible for income tax credit allowed to rural medical providers.

Applies to tax years beginning on or after January 1, 2024.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to tax credits for rural nurse educators; creating new provisions; amending ORS 315.616; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. ORS 315.616 is amended to read:

315.616. (1) As used in this section:

(a) **"Nurse educator"** means a registered nurse, who as a member of a nursing faculty within a nursing education program is responsible for the development and implementation of nursing instruction curriculum and policies, for student advising and evaluation and for mentoring in collaboration with other nursing faculty members.

(b) **"Nurse educator associate"** means a registered nurse who contributes to classroom and clinical nursing instruction in collaboration with and under the direction of a nurse educator.

(c) **"Nursing faculty member"** means a nurse educator or a nurse educator associate.

(2) A resident or nonresident individual who is certified as eligible under ORS 442.561, 442.562, 442.563 or 442.564, and is licensed as a physician under ORS chapter 677, licensed as a physician assistant under ORS chapter 677, licensed as a nurse practitioner under ORS chapter 678, licensed as a certified registered nurse anesthetist under ORS chapter 678, a **nursing faculty member licensed as a registered nurse under ORS chapter 678 and certified by the Office of Rural Health under this subsection**, licensed as a dentist under ORS chapter 679 or licensed as an optometrist under ORS 683.010 to 683.340, is entitled to the tax credit described in ORS 315.613 even if not a member of the hospital medical staff if the Office of Rural Health certifies that the individual:

[(1)] (a) Is engaged for at least 20 hours per week, averaged over the month, during the tax year in a rural practice; and

[(2)(a)] (b)(A) If a physician or a physician assistant, can cause a patient to be admitted to the hospital;

[(b)] (B) If a certified registered nurse anesthetist, is employed by or has a contractual relationship with one of the hospitals described in ORS 315.613 [(1)] (3); or

[(c)] (C) If an optometrist, has consulting privileges with a hospital listed in ORS 315.613 [(1)]

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 **(3).** This [paragraph] **subparagraph** does not apply to an optometrist who qualifies as a “frontier
2 rural practitioner,” as defined by the Office of Rural Health.

3 **SECTION 2.** The amendments to ORS 315.616 by section 1 of this 2023 Act apply to tax
4 years beginning on or after January 1, 2024.

5 **SECTION 3.** This 2023 Act takes effect on the 91st day after the date on which the 2023
6 regular session of the Eighty-second Legislative Assembly adjourns sine die.

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