



**Oregon Chapter
American College of
Emergency Physicians**

February 24, 2025

To: Sen. Mark Meek Chair
Sen. Mike McLane, Vice Chair
Members of the Senate Committee on Finance and Revenue

From: Dr. Christian Smith, President OR-ACEP

RE: SB 125 CAT Exemption for Medicaid/Medicare receipts

Chair Meek, Vice-Chair McLane and members of the committee, please accept this statement for the record on behalf of OR-ACEP, the Oregon Chapter of the American College of Emergency Physicians. OR-ACEP is a medical society that has represented physicians specializing in emergency medicine since 1971 and its members share a commitment to improve emergency healthcare for all Oregonians.

OR-ACEP strongly supports SB 125, which would exempt public payer receipts from the threshold for the Corporate Activities Tax.

Oregon emergency physicians are proud to serve all patients including those reliant on government insurance programs such as Medicaid and Medicare. These programs in general reimburse at a lower rate than commercial insurance. Due to EMTALA, we provide extensive uncompensated care to our undocumented, underserved and uninsured in our community. A tax on these reimbursements for these services — which don't cover the cost of care— undermines the patient safety net and threatens access to care for the entire community.

Removing the CAT on these payments will support provider networks who serve these patients without creating healthcare expenditures. It will help patients get care in the emergency department but also follow up care with primary care providers and specialties in their own communities. This bill will also support independent physician groups across the state.

We urge your support of this bill.

Thank you.

Chapter President- Christian Smith MD, FACEP

Chapter Executive- Michele Byers

President-Elect Patsy Chenpanas, MD

Government Rel. Director- Katy King

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