

House Bill 4048

Sponsored by Representatives HARBICK, SMITH G, NOSSE, DIEHL, JAVADI, MCINTIRE, RESCHKE, Senators MCLANE, STARR; Representatives BOICE, BUNCH, EVANS, GOMBERG, LEWIS, LIVELY, MANNIX, MUNOZ, OSBORNE, OWENS, SCHARF, SKARLATOS, WALTERS, Senators NASH, SMITH DB, THATCHER, WEBER (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**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act lets a pharmacist get a tax credit if they work in a rural area. (Flesch Readability Score: 79.5).

Expands the rural health care income tax credit to include pharmacist services performed in rural communities. Directs the Office of Rural Health to establish criteria for certifying pharmacists as eligible for the credit.

Applies to tax years beginning on or after January 1, 2027.

Takes effect on the 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to rural health care tax credits; creating new provisions; amending ORS 315.616 and 315.619; 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. *[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 associate under ORS 677.505 to 677.525, licensed as a nurse practitioner under ORS 678.375 to 678.390, licensed as a certified registered nurse anesthetist as defined in ORS 678.010, 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) Is engaged for at least 20 hours per week, averaged over the month, during the tax year in a rural practice; and]

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

[(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); or]

[(c) If an optometrist, has consulting privileges with a hospital listed in ORS 315.613 (1). This paragraph does not apply to an optometrist who qualifies as a "frontier rural practitioner," as defined by the Office of Rural Health.]

A resident or nonresident individual who is certified as eligible under ORS 442.561, 442.562, 442.563 or 442.564 or section 4 of this 2026 Act is entitled to the tax credit described in ORS 315.613, regardless of whether the individual is a member of the hospital medical staff, if:

(1) The individual is:

(a) A physician licensed under ORS chapter 677;

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.

(b) A physician associate licensed under ORS 677.505 to 677.525;

(c) A nurse practitioner licensed under ORS 678.375 to 678.390;

(d) A certified registered nurse anesthetist licensed under ORS 678.279;

(e) A dentist licensed under ORS chapter 679;

(f) An optometrist licensed under ORS 683.010 to 683.340; or

(g) A pharmacist licensed under ORS chapter 689; and

(2) The Office of Rural Health certifies that the individual is engaged for at least 20 hours per week, averaged over the month, during the tax year in a rural practice and:

(a) If a physician or physician associate, can cause a patient to be admitted to the hospital;

(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 (3); or

(c) If an optometrist, has consulting privileges with a hospital listed in ORS 315.613 (3). This paragraph does not apply to an optometrist who qualifies as a “frontier rural practitioner,” as defined by the office.

SECTION 2. ORS 315.619 is amended to read:

315.619. A member of the medical staff of a type C hospital who meets the requirements of ORS 315.616 [(1) and] (2)(a) is entitled to the tax credit described in ORS 315.613 if:

(1) The hospital is isolated due to geographic conditions, complies with rules relating to emergency response and is subject to such other special factors as the Office of Rural Health may prescribe; and

(2) The hospital is designated by the Office of Rural Health as being subject to particular problems in recruiting and retaining medical staff and is located in an area that is medically underserved.

SECTION 3. The amendments to ORS 315.616 by section 1 of this 2026 Act apply to tax years beginning on or after January 1, 2027.

SECTION 4. The Office of Rural Health shall establish criteria for certifying an individual who is a pharmacist licensed under ORS chapter 689 as eligible for the tax credit authorized by ORS 315.616. Upon receiving the individual’s application for the tax credit and finding that the applicant is or will be providing pharmacist services to one or more rural communities and otherwise meets the eligibility criteria established by the office, the office shall certify the individual as eligible for the tax credit authorized by ORS 315.616.

SECTION 5. This 2026 Act takes effect on the 91st day after the date on which the 2026 regular session of the Eighty-third Legislative Assembly adjourns sine die.