



OREGON STATE PHARMACY ASSOCIATION
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February 6, 2026

Chair Nosse and Members of the House Health Care Committee

900 Court St. NE Salem, Oregon 97301

RE: Support for HB 4048 – Rural Pharmacists Tax Credit

Chair Nosse and Committee Members,

On behalf of the Oregon State Pharmacy Association (OSPA), I am writing to express our support for **HB 4048**, which would expand the rural health care income tax credit to include pharmacist services performed in rural communities.

OSPA represents pharmacists practicing in all settings throughout Oregon, from community pharmacies to long-term care facilities. Our members are deeply committed to ensuring all Oregonians have access to quality pharmaceutical care, regardless of where they live.

THE RURAL PHARMACY CRISIS

Rural Oregon faces a critical shortage of healthcare providers, and pharmacy services are no exception. Many rural communities struggle to recruit and retain pharmacists, leaving residents without consistent access to medication management, immunizations, medication therapy management, and other essential pharmacy services. When a rural pharmacy closes, residents often must travel 30, 40, or even 50 miles to access their medications and pharmacy services, creating significant barriers to care.

The consequences of inadequate pharmacy access in rural areas are severe. Patients may:

- Delay or forgo filling prescriptions due to distance
- Experience medication non-adherence
- Miss opportunities for preventive services like immunizations
- Lack access to medication therapy management for chronic conditions
- Face challenges in emergency medication needs

WHY HB 4048 IS NEEDED

House Bill 4048 would place pharmacists on equal footing with physicians, physician associates, nurse practitioners, certified registered nurse anesthetists, dentists, and optometrists who currently qualify for the rural health care tax credit. This parity is both appropriate and necessary.

Pharmacists are essential members of the rural healthcare team. In many rural communities, the local pharmacist is the most accessible healthcare provider, often serving as the first point of contact for health concerns. Oregon's pharmacists are authorized to provide a wide range of clinical services, including:

- Prescribing and administering immunizations
- Prescribing and dispensing contraceptives
- Providing medication therapy management
- Conducting health screenings

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- Offering chronic disease management support

By creating a financial incentive for pharmacists to practice in rural areas, HB 4048 will help address the rural pharmacy workforce shortage and improve health outcomes for rural Oregonians.

PROVEN SUCCESS

The rural health care tax credit has proven successful in recruiting and retaining other healthcare professionals in underserved rural areas. Oregon's rural hospitals and communities have benefited from improved provider recruitment since the credit was established. There is every reason to believe extending this proven incentive to pharmacists will yield similar positive results.

Other states have recognized the value of supporting rural pharmacy practice through various incentive programs, and Oregon should join them in acknowledging the critical role pharmacists play in rural healthcare delivery.

FISCAL RESPONSIBILITY

While HB 4048 does have a fiscal impact, it represents a sound investment in rural health infrastructure. The cost of the tax credit must be weighed against:

- The economic impact of pharmacy closures in rural communities
- The health costs of inadequate medication access
- Emergency room visits that could be prevented through pharmacy services
- The broader economic stability rural pharmacies provide

Rural pharmacies often serve as economic anchors in small communities, providing jobs and essential services. Supporting their viability through workforce incentives is a wise use of public resources.

CONCLUSION

House Bill 4048 addresses a real and pressing need in rural Oregon. By extending the rural health care tax credit to pharmacists, we can help ensure that all Oregonians, regardless of their zip code, have access to the pharmacy services they need to maintain their health and wellbeing.

OSPA strongly urges your support for HB 4048. We believe this legislation will make a meaningful difference in the lives of rural Oregonians and help build a stronger, more equitable healthcare system across our state.

Thank you for your consideration. I am happy to answer any questions the committee may have.

Sincerely,
Brian Mayo
Executive Director