



Testimony in Support of HB 4048 (Rural Tax Credit for Pharmacists)

Chair Nosse; Vice-Chairs, Diehl and Nelson; and Members of the Committee:

OSHP is in support of HB 4048, which expands Oregon's rural health care income tax credit to include pharmacists practicing in rural and frontier communities. Oregon created this credit decades ago to stabilize access to essential health services in communities that struggle to recruit and retain clinicians. The Legislature has repeatedly reaffirmed the value of this tool by expanding eligibility as health care delivery evolves. HB 4048 continues that tradition by recognizing a simple reality: pharmacists are core health care providers in rural Oregon, and the state's tax policy should reflect that.

Why Pharmacists Must Be Included

Rural Oregon faces persistent and worsening shortages across the health care workforce. Pharmacies — often the only accessible health care site in a community — are closing or reducing hours because they cannot recruit or retain licensed pharmacists. When a rural pharmacy loses a pharmacist, the community loses:

- Access to prescription medications
- Vaccinations and public health services
- Chronic disease management
- Emergency dispensing and triage
- Medication safety oversight for clinics, long-term care, and behavioral health programs

In many rural towns, the pharmacist is the first, only, or most consistent health professional available, HB 4048 corrects that gap.

What HB 4048 Does

The bill makes a narrow, targeted amendment:

- Adds pharmacists licensed under ORS chapter 689 to the list of eligible rural providers
- Directs the Office of Rural Health to establish certification criteria
- Applies beginning in tax year 2027

This is a modest, fiscally predictable change that aligns Oregon with the modern realities of rural health care delivery.

Why This Matters for Rural Communities

Including pharmacists in the rural tax credit will:

- Improve recruitment by making rural practice financially viable
- Support retention of experienced pharmacists who might otherwise leave for urban markets
- Stabilize rural pharmacies, which are essential infrastructure for public health, emergency response, and chronic disease management
- Reduce health disparities by ensuring rural residents maintain access to medication and clinical services

This bill is not about expanding scope of practice or redefining health care roles. It is about keeping the doors open in communities that already face limited access to care.

A Practical, Bipartisan Solution

HB 4048 is a bipartisan, consensus-driven fix that strengthens the rural health care workforce without creating new programs, new agencies, or new regulatory burdens. It simply ensures that pharmacists — who already provide indispensable care — are treated equitably within an existing, proven tax credit framework.

Conclusion

Rural Oregon cannot afford further erosion of its health care workforce. HB 4048 is a timely, targeted, and necessary step to support the pharmacists who keep rural communities healthy, safe, and functioning.

I respectfully urge your yes vote. Thank you for your consideration.

The Oregon Society of Health-System Pharmacists represents pharmacists and technicians working in organized health systems in Oregon to advance the practice of pharmacy and assure that Oregon is a model of excellence in health-system pharmacy.