## 2015 JOINT COMMITTEE ON TAX CREDITS 78th Legislative Assembly

## **Oregon Veterans' Home Physician Tax Credits**

Tax Expenditure 1.460 2016 Expiring Tax Credits: pages 38-39 House Bill: 2108 Senate Bill: 54

## Current Law

1. Physicians who provide medical care to residents of an Oregon Veterans' Home are allowed a credit of \$1,000 for every eight residents for whom they provide care, up to \$5,000

## Proposed Change

1. A six-year extension from each policy committee

Historical Use and Revenue Impact



| Policy           | Bill Number    | Revenue Impact \$M |         |         |
|------------------|----------------|--------------------|---------|---------|
|                  |                | 2015-17            | 2017-19 | 2019-21 |
| Sunset Extension | SB 54, HB 2108 | -\$0.017           | -\$0.34 | -\$0.34 |