

SB 178 STAFF MEASURE SUMMARY

Senate Committee On Health Care

Prepared By: Oliver Droppers, LPRO Analyst
Sub-Referral To: Joint Committee On Tax Credits
Meeting Dates: 2/14

WHAT THE MEASURE DOES:

Extends the Oregon Rural Practitioner Tax Credit program for six-years, January 1, 2024.

REVENUE: Revenue impact issued.

FISCAL: No fiscal impact.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Oregon's Rural Practitioner Tax Credit program provides health care providers a non-refundable tax credit of up to \$5,000 against their personal income taxes. Eligible providers include physicians, physician assistants, nurse practitioners, certified registered nurse anesthetists, podiatrists, dentists and optometrists. The requirements for eligibility vary by type of provider. In order to receive the credit, the provider must work a minimum of 20 hours per week, averaged over the month, in a qualifying rural area.

The program is scheduled to sunset on January 1, 2018.