



**Oregon Chapter  
American College of  
Emergency Physicians**

**Statement for the Record  
House Revenue Committee**

**HB 2847 Rural Practitioner Tax Credit**

Chair Nathanson and members of the committee, please accept this statement for the record on behalf of OR-ACEP, the Oregon Chapter of the American College of Emergency Physicians. OR-ACEP is a medical society that has represented physicians specializing in emergency medicine since 1971 and its members share a commitment to improve emergency healthcare for all Oregonians.

OR-ACEP supports HB 2847, which narrowly expands the rural practitioner tax credit to include Skylakes Medical Center in Klamath Falls. The hospital was excluded previously not due to geography but because the hospital is a federally designated Rural Referral Center.

Recruiting physicians to rural areas is exceedingly difficult. The Medical Director of the Emergency Department has noted the challenges in recruiting emergency physicians to make Klamath Falls their home. This challenge includes many physicians and other health care providers as well. Allowing these rural healthcare providers to become eligible for the rural practitioner tax credit will help — the tax credit is considered a good incentive and is used for recruitment purposes.

OR-ACEP is also aware of other challenges facing rural emergency physicians. Current law caps the adjusted gross income eligibility amount at \$300,000, except for OB-GYNS, rural surgeons and family physicians. We will work with the Oregon Health Policy Workforce Committee to have a conversation about including emergency physicians as well when the tax credit comes up for consideration in 2021. High student debt incurred during ten years of training — not to mention loss of income during that time period is common. At some rural hospitals, emergency physicians may exceed the current income cap in statute but they may also work long busy shifts, nights, weekends and holidays — the only way that hospital emergency departments can even stay open in remote parts of the state.

Thank you for the opportunity to provide information for the record about the impact of the tax credit on rural emergency departments in Oregon.

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