

SB 150 STAFF MEASURE SUMMARY

Senate Committee On Veterans and Emergency Preparedness

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Sub-Referral To: Joint Committee On Tax Expenditures

Meeting Dates: 2/18, 2/23

WHAT THE MEASURE DOES:

Extends sunset date for tax credit available to physicians who care for residents of Oregon Veterans Homes to January 2, 2028.

A revenue impact statement has been issued; a fiscal impact statement has not yet issued.

ISSUES DISCUSSED:

- Goals of tax credit
- Historical context of tax credit
- Fiscal and revenue impact of tax credit

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Long-term, skilled nursing care at an Oregon Veterans' Home is a benefit available to qualifying veterans, their spouses, and to the parents of a child who died serving in the U.S. Armed Forces. The first Oregon Veterans' Home, located in The Dalles, opened in 1997. Another Veteran's Home, the Edward C. Allworth Veterans' Home, opened in 2014 in Lebanon.

Physicians providing care to residents of an Oregon Veterans' Home are currently eligible to claim an annual tax credit, enacted in 2007, of \$1,000 for every eight residents to whom the physician administers care, up to \$5,000. Legislation in 2015 extended the tax credit from December 31, 2015 to December 31, 2021. Between 2009 and 2018, the cost of this tax credit varied annually between \$10,000 and \$30,000. Since the opening of the second Veteran's Home in 2014, an average of fifteen individual taxpayers have claimed the credit.

Senate Bill 150 extends the tax credit for physicians who care for residents of Oregon Veterans' Homes from December 31, 2021, to January 2, 2028.