

HB 2452 STAFF MEASURE SUMMARY

House Committee On Veterans and Emergency Management

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Sub-Referral To: House Committee On Revenue

Meeting Dates: 2/2, 3/2

WHAT THE MEASURE DOES:

Extends sunset on tax credit for those who provide medical care to residents in Oregon Veterans' Homes, from 2022 to 2028.

Subsequent referral to House Committee on Revenue.

REVENUE: *Revenue impact issued*

FISCAL: *No fiscal impact*

ISSUES DISCUSSED:

- 10-15 taxpayers use a year
- Credit can be paired with rural medical provider tax credit
- Technical fix; no policy change
- Credit will apply to future Veterans' Homes
- Difficulty of attracting doctors to the rural areas
- In line with other states' practices

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

There are two Veterans' Homes in Oregon (one in Lebanon and one in The Dalles) that provide skilled, long-term care for eligible veterans, their spouses, and for the parents of a child who died serving in the U. S. Armed Forces. Physicians who care for residents in Oregon's Veterans' Homes may qualify to claim an annual tax credit of \$1000 for every eight residents the physician cares for, or \$5000, whichever is less. This tax credit is currently set to expire January 1, 2022.

House Bill 2425 extends the the tax credit for physicians caring for residents of Veterans' Homes from January 1, 2022 to January 1, 2028.