

# Senate Bill 143

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## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Extends sunset for tax credit for rural medical care.

## A BILL FOR AN ACT

1  
2 Relating to a tax credit for rural medical care; amending section 25, chapter 913, Oregon Laws 2009.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1.** Section 25, chapter 913, Oregon Laws 2009, as amended by section 10, chapter 750,  
5 Oregon Laws 2013, section 18, chapter 701, Oregon Laws 2015, section 7, chapter 829, Oregon Laws  
6 2015, and section 13, chapter 610, Oregon Laws 2017, is amended to read:

7 **Sec. 25.** (1) Except as provided in subsection (2) of this section, a credit may not be claimed  
8 under ORS 315.613 for tax years beginning on or after January 1, [2022] **2028**.

9 (2) A taxpayer who meets the eligibility requirements in ORS 315.613 for the tax year beginning  
10 on or after January 1, [2021] **2027**, and before January 1, [2022] **2028**, shall be allowed the credit  
11 under ORS 315.613 for any tax year:

12 (a) That begins on or before January 1, [2031] **2037**; and

13 (b) For which the taxpayer meets the eligibility requirements of ORS 315.613.

14 (3) Notwithstanding subsection (2) of this section, a taxpayer may not during the taxpayer's  
15 lifetime claim the credit allowed under this section for more than a total of 10 tax years that begin  
16 on or after January 1, 2018.

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.