#### FISCAL IMPACT OF PROPOSED LEGISLATION

#### 82nd Oregon Legislative Assembly - 2023 Regular Session

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

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### **Measure Description:**

Modifies conditions of eligibility for tax credit allowed to rural medical care provider. Increases the amount of the tax credit to a maximum of \$5,000 per taxpayer per tax year. Applies to tax years beginning on or after January 1, 2024.

#### **Government Unit(s) Affected:**

Oregon Health and Science University, Oregon Health Authority, Department of Revenue, Judicial Department

## **Analysis:**

The proposed legislation has been determined to have

# MINIMAL EXPENDITURE IMPACT

on state or local government.

While this individual measure has a "Minimal" fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.

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