

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
83rd Oregon Legislative Assembly  
2025 Regular Session  
Legislative Revenue Office

Bill Number:	HB 2365
Revenue Area:	Personal Income Taxes
Economist:	Kyle Easton
Date:	3/31/2025

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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**Measure Description:**

Adds mental health professionals, naturopathic physicians, pharmacists, medical laboratory scientists and medical laboratory technicians to the types of providers eligible for the tax credit allowed to rural medical care providers. Applies to tax years beginning on or after January 1, 2026.

**Revenue Impact:**

This statement is for the purpose of moving the bill to the House Committee on Revenue. A full revenue impact analysis will be conducted as the bill is considered in that committee.

Preliminary analysis indicates that the expansion of the rural medical provider tax credit to the specified health professionals will increase qualification for the personal income tax credit leading to a change in General Fund revenue of about -\$7 million per year.

**Creates, Extends, or Expands Tax Expenditure:** Yes ☒ No ☐

**Further Analysis Required**