

**REVENUE IMPACT OF  
PROPOSED LEGISLATION  
83rd Oregon Legislative Assembly  
2026 Regular Session  
Legislative Revenue Office**

Bill Number: **HB 4048**  
Revenue Area: **Personal income tax**  
Economist: **Kyle Easton**  
Date: **2/11/2026**

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

**Measure Description:**

Expands the rural medical provider income tax credit to include pharmacist services performed in rural communities.

**Revenue Impact (in \$Millions):**

This bill will reduce personal income tax revenue by expanding qualification for Oregon's rural medical provider income tax credit. 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 that committee.

**Impact Explanation:**

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

**Further Analysis Required**