

**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*

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**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