



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2026 Regular Session

Prepared by: Twais Broadus
Reviewed by: Emily Coates, Kim To, Matt Stayner
Date: February 12, 2026

Bill Title: Relating to rural health care tax credits; prescribing an effective date.

Government Unit(s) Affected: Department of Revenue, Higher Education Coordinating Commission, Oregon Health Authority

Summary of Fiscal Impact:

The proposed legislation has been determined to have

MINIMAL FISCAL IMPACT

on state or local government expenditures.

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