

HB 4048 STAFF MEASURE SUMMARY

House Committee On Health Care

Action Date: 02/12/26

Action: Do pass and be referred to Revenue by prior reference

Vote: 8-0-0-0

Yeas: 8 - Diehl, Harbick, Javadi, McIntire, Munoz, Nelson, Nosse, Pham H

Fiscal: Has minimal fiscal impact

Revenue: Revenue impact issued

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Meeting Dates: 2/5, 2/12

WHAT THE MEASURE DOES:

The measure expands the rural health care income tax credit to include pharmacists, beginning January 1, 2027, and requires the Oregon Office of Rural Health to establish criteria for certifying pharmacists as eligible for the credit. The measure takes effect on the 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Rural pharmacies

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Medical practitioners who provide care in rural parts of the state may be eligible for a tax credit based on their practice's distance from a major population center. The credit is currently available to practitioners licensed as certified registered nurse anesthetists, dentists, doctors of medicine and osteopathic medicine, nurse practitioners, optometrists, physician associates, and podiatrists. Eligible practitioners must serve set percentages of Medicare and Medicaid recipients in their practice and provide a minimum of 20 hours per week of patient care, averaged over the month, per tax year in an eligible rural area. House Bill 4048 expands the types of providers eligible for the rural health care income tax credit to include pharmacists.