

## HOUSE AMENDMENTS TO HOUSE BILL 2787

By COMMITTEE ON REVENUE

June 8

1 On page 1 of the printed bill, line 2, after “credits” insert a period and delete the rest of the  
2 line.

3 Delete lines 4 through 30 and delete page 2 and insert:

4 **“SECTION 1. (1) Section 2 of this 2005 Act is added to and made a part of ORS 316.143**  
5 **to 316.146.**

6 **“(2) ORS 316.143 to 316.146 are added to and made a part of ORS chapter 315.**

7 **“SECTION 2. (1) A resident or nonresident individual who is certified as eligible under**  
8 **ORS 442.550 to 442.570 and who is certified as an emergency medical technician under ORS**  
9 **chapter 682 shall be allowed a credit against the taxes that are otherwise due under ORS**  
10 **chapter 316 if the Office of Rural Health certifies that the individual provides volunteer**  
11 **emergency medical technician services in a rural area that comprise at least 20 percent of**  
12 **the total emergency medical technician services provided by the individual in the tax year.**

13 **“(2) The amount of the credit shall equal \$250.**

14 **“(3) A nonresident shall be allowed the credit under this section in the proportion pro-**  
15 **vided in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident**  
16 **or from nonresident to resident occurs, the credit allowed by this section shall be determined**  
17 **in a manner consistent with ORS 316.117.**

18 **“(4) As used in this section, ‘rural area’ means a geographic area that is located at least**  
19 **25 miles from any city with a population of 30,000 or more.**

20 **“SECTION 3. Section 4 of this 2005 Act is added to and made a part of ORS 442.550 to**  
21 **442.570.**

22 **“SECTION 4. The Office of Rural Health shall establish criteria for certifying individuals**  
23 **who are certified as emergency medical technicians under ORS chapter 682 as eligible for the**  
24 **tax credit authorized by section 2 of this 2005 Act. Upon application for the credit and upon**  
25 **a finding that the applicant will be providing emergency medical technician services in one**  
26 **or more rural areas and otherwise meets the eligibility criteria established by the office, the**  
27 **office shall certify the individual as eligible for the tax credit authorized by section 2 of this**  
28 **2005 Act.**

29 **“SECTION 5. The Office of Rural Health shall provide a report, no later than October 1,**  
30 **2006, to the House Interim Committee on Revenue and the Senate Interim Committee on**  
31 **Revenue about:**

32 **“(1) The impact on health care and revenue of the addition of other health care pro-**  
33 **fessions to the rural tax credit authorized by section 2 of this 2005 Act, including nurses,**  
34 **pharmacists and psychologists.**

35 **“(2) The application of varying levels of means tests to the rural tax credit.**

1           **“(3) The definition of ‘rural area’ in section 2 of this 2005 Act, the effect of defining**  
2 **‘frontier county’ as a county with a population density of 19 or fewer persons per square**  
3 **mile, and the results of an exploration by the office of other definitions of ‘rural area’ and**  
4 **‘frontier county.’**

5           **“(4) The condition of medical, mental, nursing and pharmacy services in rural areas and**  
6 **frontier counties.**

7           **“SECTION 6. Section 2 of this 2005 Act applies to tax credit certifications issued by the**  
8 **Office of Rural Health on or after January 1, 2006.”.**

9

---