

A-Engrossed
House Bill 2787

Ordered by the House June 8
Including House Amendments dated June 8

Sponsored by Representative BUTLER; Representatives BERGER, BOONE, GARRARD, GILMAN, JENSON, KOMP, KRIEGER, NELSON, RILEY, G SMITH, Senators BATES, KRUSE, MORRISETTE, NELSON, VERGER

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure.

Expands rural health care income tax credit to include emergency medical technician services performed in rural areas. Directs Office of Rural Health to establish criteria for certifying emergency medical technicians as eligible for credit.

Applies to tax years beginning on or after January 1, 2006.

Directs Office of Rural Health to provide report by October 1, 2006, to specified legislative committees on matters relating to rural health care income tax credits.

A BILL FOR AN ACT

1
2 Relating to rural health care tax credits.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. (1) Section 2 of this 2005 Act is added to and made a part of ORS 316.143 to**
5 **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 provided**
15 **in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from**
16 **nonresident to resident occurs, the credit allowed by this section shall be determined in a**
17 **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**

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 or more rural areas and otherwise meets the eligibility criteria established by the office, the
2 office shall certify the individual as eligible for the tax credit authorized by section 2 of this
3 2005 Act.

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

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

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

11 (3) The definition of "rural area" in section 2 of this 2005 Act, the effect of defining
12 "frontier county" as a county with a population density of 19 or fewer persons per square
13 mile, and the results of an exploration by the office of other definitions of "rural area" and
14 "frontier county."

15 (4) The condition of medical, mental, nursing and pharmacy services in rural areas and
16 frontier counties.

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

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