

## HOUSE AMENDMENTS TO HOUSE BILL 3087

By COMMITTEE ON REVENUE

May 5

1 On page 1 of the printed bill, line 2, after “professionals” insert “; and prescribing an effective  
2 date”.

3 Delete lines 4 through 29 and delete pages 2 and 3 and insert:

4 **“SECTION 1. Sections 2 to 5 of this 2005 Act are added to and made a part of ORS  
5 chapter 315.**

6 **“SECTION 2. As used in sections 2 to 5 of this 2005 Act:**

7 **“(1) ‘Physician’ means a physician licensed under ORS 677.100 to 677.228 to practice  
8 medicine in this state.**

9 **“(2) ‘Volunteer service’ means physician services that are provided:**

10 **“(a) Without charge;**

11 **“(b) To an individual who is not covered by health insurance or a health benefit plan;**

12 **“(c) To an individual who has been referred to the physician by a community-based health  
13 center certified under section 4 of this 2005 Act; and**

14 **“(d) By a physician practicing in a field of reported specialty care recognized by the  
15 Board of Medical Examiners and designated by the Department of Human Services as eligible  
16 for the tax credit allowed under section 3 of this 2005 Act.**

17 **“SECTION 3. (1) A physician who provides volunteer service to a community-based health  
18 center that has been certified under section 4 of this 2005 Act is allowed a credit against the  
19 taxes that are otherwise due under ORS chapter 316 for the tax year for which the volunteer  
20 service was performed.**

21 **“(2) A taxpayer may not claim a credit under this section unless the value of volunteer  
22 service provided by the taxpayer during the tax year, computed using an hourly wage of \$125,  
23 exceeds \$875.**

24 **“(3) The amount of the credit allowed under this section shall equal the lesser of:**

25 **“(a) The amount produced by multiplying the taxpayer’s hours of volunteer service dur-  
26 ing the tax year by \$125 per hour;**

27 **“(b) \$93,750; or**

28 **“(c) The tax liability of the taxpayer.**

29 **“(4) A credit under this section may not be carried forward to a succeeding tax year.**

30 **“(5) In the case of a credit allowed under this section:**

31 **“(a) A nonresident shall be allowed the credit in the same manner and subject to the  
32 same limitations as a resident. However, the credit shall be prorated using the proportion  
33 provided in ORS 316.117.**

34 **“(b) If a change in the taxable year of a taxpayer occurs as described in ORS 314.085 or  
if the Department of Revenue terminates the taxpayer’s tax year under ORS 314.440, the**

1 credit allowed by this section shall be prorated or computed in a manner consistent with ORS  
2 314.085.

3 “(c) If a change in the status of a taxpayer from resident to nonresident or from non-  
4 resident to resident occurs, the credit allowed by this section shall be determined in a man-  
5 ner consistent with ORS 316.117.

6 “**SECTION 4.** (1) Community-based health centers may apply to the Department of Hu-  
7 man Services for certification as health centers for which volunteer service may be eligible  
8 for a tax credit under section 3 of this 2005 Act.

9 “(2) The application shall contain the information required by the Department of Human  
10 Services, including an explanation of the volunteer service program the community-based  
11 health center intends to operate.

12 “(3) The Department of Human Services may certify a community-based health center  
13 that applies under this section and has a volunteer service program that meets the require-  
14 ments of rules adopted under section 5 of this 2005 Act. Each certification shall state the  
15 maximum number of cumulative volunteer service hours, not to exceed 750 hours per cal-  
16 endar year, that may be performed at the health center.

17 “(4) The department may not certify more than three community-based health centers  
18 under this section, nor more than one health center in each of the following geographic re-  
19 gions:

20 “(a) Northwest Oregon.

21 “(b) Southern Oregon.

22 “(c) Eastern Oregon.

23 “**SECTION 5.** The Department of Human Services shall adopt rules:

24 “(1) Setting forth the requirements a community-based health center must meet to be  
25 certified under section 4 of this 2005 Act;

26 “(2) Designating the recognized field of reported specialty care in which a physician must  
27 be practicing to be eligible to perform volunteer services for the tax credit under section 3  
28 of this 2005 Act; and

29 “(3) Setting forth the requirements a volunteer service program must meet for the  
30 community-based health center to be certified under section 4 of this 2005 Act, including but  
31 not limited to requirements for recording hours of volunteer service and requirements for  
32 ensuring that individuals described in section 2 (2) of this 2005 Act are receiving volunteer  
33 service.

34 “**SECTION 6.** Section 3 of this 2005 Act applies to tax years beginning on or after January  
35 1, 2005, and before January 1, 2008.

36 “**SECTION 7.** The Department of Human Services may not certify a community-based  
37 health center under section 4 of this 2005 Act on or after January 1, 2007.

38 “**SECTION 8.** Sections 2 to 5 of this 2005 Act are repealed January 2, 2010.

39 “**SECTION 9.** Nothing in the repeal of section 3 of this 2005 Act by section 8 of this 2005  
40 Act affects the allowance of a tax credit under section 3 of this 2005 Act for a tax year be-  
41 ginning before January 1, 2008.

42 “**SECTION 10.** This 2005 Act takes effect on the 91st day after the date on which the  
43 regular session of the Seventy-third Legislative Assembly adjourns sine die.”.