LC 2462 2021 Regular Session 12/3/20 (CMT/ps)

## DRAFT

## SUMMARY

Extends sunset for tax credit for rural medical care.

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## A BILL FOR AN ACT

2 Relating to a tax credit for rural medical care; amending section 25, chapter

3 913, Oregon Laws 2009.

## 4 Be It Enacted by the People of the State of Oregon:

5 <u>SECTION 1.</u> Section 25, chapter 913, Oregon Laws 2009, as amended by 6 section 10, chapter 750, Oregon Laws 2013, section 18, chapter 701, Oregon 7 Laws 2015, section 7, chapter 829, Oregon Laws 2015, and section 13, chapter 8 610, Oregon Laws 2017, is amended to read:

9 Sec. 25. (1) Except as provided in subsection (2) of this section, a credit
10 may not be claimed under ORS 315.613 for tax years beginning on or after
11 January 1, [2022] 2028.

(2) A taxpayer who meets the eligibility requirements in ORS 315.613 for
the tax year beginning on or after January 1, [2021] 2027, and before January
1, [2022] 2028, shall be allowed the credit under ORS 315.613 for any tax year:
(a) That begins on or before January 1, [2031] 2037; and

(b) For which the taxpayer meets the eligibility requirements of ORS315.613.

(3) Notwithstanding subsection (2) of this section, a taxpayer may not
during the taxpayer's lifetime claim the credit allowed under this section for
more than a total of 10 tax years that begin on or after January 1, 2018.

21