

# House Bill 3087

House Amendments ( [html](#) | [pdf](#) )

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- HB 3087** By Representative RICHARDSON -- Relating to tax credits for health professionals; prescribing an effective date.
- 03/11 (H) First reading. Referred to Speaker's desk.
- 03/17 (H) Referred to Revenue.
- 04/05 (H) Public Hearing held.
- 04/29 (H) Work Session held.
- 05/05 (H) Recommendation: Do pass with amendments and be printed A-Engrossed.
- 05/09 (H) Second reading.
- 05/10 (H) Rules suspended. Carried over to May 11, 2005 Calendar.
- 05/11 (H) Rules suspended. Carried over to May 12, 2005 Calendar.
- 05/12 (H) Rules suspended. Carried over to May 13, 2005 Calendar.
- 05/13 (H) Rules suspended. Carried over to May 16, 2005 Calendar.
- 05/16 (H) Third reading. Carried by Richardson. Passed. Ayes, 34; Nays, 23--Ackerman, Avakian, Barker, Barnhart, Beyer, Buckley, Dingfelder, Galizio, Greenlick, Hansen, Hass, Holvey, Hunt, Macpherson, March, Merkley, Nolan, Roblan, Rosenbaum, Schaufler, Shields, Wirth, Witt; Excused, 3--Kitts, Lim, Tomei.
- 05/17 (S) First reading. Referred to President's desk.
- 05/19 (S) Referred to Revenue.
- 08/05 (S) In committee upon adjournment.

## 73rd OREGON LEGISLATIVE ASSEMBLY--2005 Regular Session

NOTE: Matter within { + braces and plus signs + } in an amended section is new. Matter within { - braces and minus signs - } is existing law to be omitted. New sections are within { + braces and plus signs + } .

LC 3271

A-Engrossed

House Bill 3087

Ordered by the House May 5  
Including House Amendments dated May 5

Sponsored by Representative RICHARDSON

## 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.

Creates income tax credit for { - health professionals - } { + physicians + } who provide volunteer services at certified community-based health centers. Limits amount of credit and number of centers that may be certified.

Requires certifications to be issued prior to January 1, 2007. Applies to tax years beginning on or after January 1, 2005, and before January 1, 2008.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

Relating to tax credits for health professionals; and prescribing an effective date.

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

SECTION 1. { + Sections 2 to 5 of this 2005 Act are added to and made a part of ORS chapter 315. + }

SECTION 2. { + As used in sections 2 to 5 of this 2005 Act:

(1) 'Physician' means a physician licensed under ORS 677.100 to 677.228 to practice medicine in this state.

(2) 'Volunteer service' means physician services that are provided:

(a) Without charge;

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

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

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

SECTION 3. { + (1) A physician who provides volunteer service to a community-based health center that has been certified under

section 4 of this 2005 Act is allowed a credit against the taxes that are otherwise due under ORS chapter 316 for the tax year for which the volunteer service was performed.

(2) A taxpayer may not claim a credit under this section unless the value of volunteer service provided by the taxpayer during

the tax year, computed using an hourly wage of \$125, exceeds \$875.

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

(a) The amount produced by multiplying the taxpayer's hours of volunteer service during the tax year by \$125 per hour;

(b) \$93,750; or

(c) The tax liability of the taxpayer.

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

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

(a) A nonresident shall be allowed the credit in the same manner and subject to the same limitations as a resident.

However, the credit shall be prorated using the proportion provided in ORS 316.117.

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

(c) If a change in the status of a taxpayer from resident to nonresident or from nonresident to resident occurs, the credit allowed by this section shall be determined in a manner consistent with ORS 316.117. + }

SECTION 4. { + (1) Community-based health centers may apply to the Department of Human Services for certification as health centers for which volunteer service may be eligible for a tax credit under section 3 of this 2005 Act.

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

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

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

(a) Northwest Oregon.

(b) Southern Oregon.

(c) Eastern Oregon. + }

SECTION 5. { + The Department of Human Services shall adopt rules:

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

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

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

SECTION 6. { + Section 3 of this 2005 Act applies to tax years beginning on or after January 1, 2005, and before January 1, 2008. + }

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

SECTION 8. { + Sections 2 to 5 of this 2005 Act are repealed January 2, 2010. + }

SECTION 9. { + Nothing in the repeal of section 3 of this 2005 Act by section 8 of this 2005 Act affects the allowance of a tax credit under section 3 of this 2005 Act for a tax year beginning before January 1, 2008. + }

SECTION 10. { + This 2005 Act takes effect on the 91st day after the date on which the regular session of the Seventy-third Legislative Assembly adjourns sine die. + }

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4 of 4 DOCUMENTS

The Oregonian (Portland, Oregon)

June 23, 2005 Thursday  
SUNRISE EDITION

## BEING A LEGISLATIVE AIDE IS A DREAM JOB FOR POLITICAL JUNKIES

**BYLINE:** GRANT SCHULTE - The Oregonian

**SECTION:** LOCAL STORIES; Pg. B09

**LENGTH:** 999 words

**DATELINE:** SALEM

Summary: The lawmakers' assistants take part in making policy and also help constituents with individual problems

All Patrick Capper wanted was an interesting job.

For years, the 26-year-old Cannon Beach native had bounced between work at a Seattle dot-com company, a San Jose athletic club and his father's building business. Joining Rep. Deborah Boone's campaign for the Oregon House sounded like the perfect chance to chase his interest in politics.

What Capper discovered, though, was a fast-paced line of work with influence far beyond anything he had encountered. Like many of his fellow legislative assistants -- hired, behind-the-scenes help for lawmakers -- he was surprised to learn just how profoundly a desk in the Capitol can change the lives of Oregonians.

"It's amazing how fast people get on things when you call," Capper said one recent afternoon, glancing through a stack of letters at his desk. "You do have a little bit of pull when you work for a rep."

Of course, the job with Boone, D-Cannon Beach, had the expected perks: The close interaction with lawmakers was nice. So was the parade of potential future employers -- department heads, industry leaders, lobbyists -- strolling past his desk every day.

Most astonishing, though, was the power to help constituents with a single phone call.

"When you get involved with constituent casework, you get involved with people's lives," said Sarah Vasche, a legislative assistant with Sen. Doug Whitsett, R-Klamath Falls. "What you do or don't do can affect them in a profound way."

### Helping a granddaughter

For instance, there was the call to Capper from a woman worried that her granddaughter was about to return to the custody of the child's father, an ex-convict. Capper asked the Department of Human Services to review the case. A subsequent investigation found the father wasn't fit to provide care.

The parents who phoned the office of Sen. Alan Bates, D-Ashland, were also desperate. Unpaid bills had led the power company to turn off their electricity, shutting down the equipment needed for their cancer-stricken son. A few calls from one of Bates' legislative aides led to the power being turned back on.

The assistants -- mostly post-college twentysomethings -- also work firsthand with legislation, helping shape state law. Nick Smith, a 29-year-old assistant to Rep. Dennis Richardson, R-Central Point, spent months fine-tuning House Bill 3087, a proposed income tax credit for physicians who volunteer at community-based health centers.

The bill -- a culmination of the Portland State University graduate student's research and work with lobbyists -- passed the House last month and awaits a Senate committee review.

Across the building, in the Senate offices, 24-year-old Ryan Tribbett is following his pet project, Senate Bill 817, which would help consolidate and modernize the state's public safety communications system. The bill is awaiting Senate Budget Committee approval.

Tribbett, a 2005 Portland State University graduate who works for the bill's sponsor, Sen. Rick Metsger, D-Welches, said drafting the legislation, consulting with the necessary agencies and building support -- "the hardest part" -- was a tremendous learning experience.

An experience that will end soon.

Future uncertainties

To many legislative assistants -- LAs, as they're called -- the expected adjournment of the Legislature in the coming weeks seems like a graduation of sorts, a departure from a hectic, high-pressure job that has consumed them since January.

"It's a little frightening," said Capper, a Willamette University political science alum. "You know the end is coming, but there's no real sure date."

The shift will mark the next phase of a cycle many of the Capitol's roughly 100 legislative assistants know well: the 2 1/2-month stretch of dead time between the session's end and the official kickoff of campaign season. Some have secured work in campaigns or the private sector, or plan to return to school. But like graduates, many of the Capitol's young workers are wondering what comes next.

"That's the big question," said Kate Newhall, a legislative assistant to Bates.

Newhall, 26, who worked for Bates during the last session, hasn't decided where to go once the session ends. But she said a likely shortage of experienced campaign staff will make finding new work easy.

Not that the University of Oregon alumna has time to ponder the future. Arriving as early as 6:30 a.m. some days, she and her colleague, Corie Weaver, will sort through an e-mail box stuffed with roughly 85 messages. They'll field constituent calls -- around 75 per day. They'll review the day's relevant bills from one of three dresser-size cabinets. And they'll usher in half a dozen appointments, while coordinating Bates' schedule.

Life at a normal pace is tough to imagine.

"You go through withdrawal," she said, recalling her last legislative break. "You're so exhausted, and you want to relax. But I get anxious."

Friendships at the Capitol

The workloads -- coupled with similar driving interests in politics -- have helped forge dozens of friendships around the office, said Elizabeth Miller, the first face visitors see when stopping by the office of Sen. Betsy Johnson, D-Scappoose. The recent Colorado College graduate said the thought of leaving reminds her of her final days in school.

The transition won't hit suddenly. Even after the Legislature adjourns, many will still have wrap-up work, filing and packing to handle, said David Huntington, chief-of-staff for Rep. John Dallum, R-The Dalles..

"It's not a surprise to anybody," Huntington said. "This building is inhabited by political junkies" who know what to expect.

Back at Bates' office, Newhall was expecting more work. Breaking her conversation with a reporter in mid-sentence, she nodded the senator's 3 o'clock appointment into the office. She turned back to her visitor, ready to continue the discussion.

And then the phone rang.

Grant Schulte: 503-221-8234; grantschulte@news.oregonian.com

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