



SB 143: Extend of the Rural Medical Care Tax Credit

Testimony for Senate Health Care Committee – Elsa Porter – 3.15.2021

Chair Patterson and Members of the Committee,

Tax Fairness Oregon, a network of volunteers who support a rational and equitable tax code, supports SB 143.

We appreciate the positive impact on the cost to the state as a result of the recent limitation of this credit to earnings below \$300,000 without significant loss of medical care practitioners in rural Oregon. We note that this incentive to practice in rural areas is buttressed by other direct spending programs including student loan repayment, primary care loan forgiveness, subsidies for rural medical practitioner insurance, and scholarships. These incentives, in addition to advances in the practice of telemedicine, continue to provide assurance that our rural areas are adequately served.