

## Oregon Rural Hospitals and Eligibility for the State Tax Credit Program

**Type A rural hospitals** - 50 or less beds and more than 30 miles from nearest hospital (Members of medical staff and CRNAs are eligible):

*Blue Mountain	John Day
*Curry General	Gold Beach
*Good Shepherd Med. Cntr.	Hermiston
*Grande Ronde	La Grande
*Harney District	Burns
Holy Rosary	Ontario
*Lake District	Lakeview
*Pioneer Memorial	Heppner
*St. Anthony <sup>1</sup>	Pendleton
*St. Elizabeth	Baker
*Tillamook County General	Tillamook
*Wallowa Memorial	Enterprise

**Type B rural hospitals** – 50 or less beds. (Members of medical staff and CRNAs are eligible except where noted)

Ashland Community <sup>2</sup>	Ashland
*Columbia Memorial <sup>1</sup>	Astoria
*Coquille Valley	Coquille
*Cottage Grove <sup>5</sup>	Cottage Grove
*Lower Umpqua	Reedsport
Mid-Columbia Medical Center	The Dalles
*Mountain View	Madras
*Peace Harbor <sup>3</sup>	Florence
*Providence Hood River	Hood River
Providence Newberg <sup>2</sup>	Newberg
*Providence Seaside	Seaside
*Pioneer Memorial	Prineville
*Samaritan Lebanon Comm <sup>3</sup>	Lebanon
*Samaritan North Lincoln	Lincoln City
*Samaritan Pacific Comm	Newport
Santiam Memorial <sup>2</sup>	Stayton
Silverton <sup>2</sup>	Silverton
*Southern Coos	Bandon
St. Charles Medical Center <sup>2</sup>	Redmond
*West Valley Hospital <sup>6</sup>	Dallas

**Type C rural hospitals** - more than 50 beds (Members of medical staff and CRNAs are eligible only if hospital is designated as “exceptional.”)

Mercy Medical Center <sup>4</sup>	Roseburg
Three Rivers <sup>4</sup>	Grants Pass
Willamette Valley Medical	McMinnville

\* = CAH  
(federally designated Critical Access Hospital)

**Rural Referral Centers** – medical staff are NOT eligible for the tax credit

Bay Area Hospital	Coos Bay
Good Samaritan Corvallis	Corvallis
Merle West Medical Center	Klamath Falls
St. Charles Medical Center	Bend

<sup>1</sup> For tax years 1991 & 1992, was considered an exceptional Type C hospital; since tax year 1993, is a type A or B hospital.

<sup>2</sup> Not eligible for practitioner tax credit because hospital is located in a Metropolitan Statistical Area and is less than 30 miles from a major population center.

<sup>3</sup> Eligible as of 1991 tax year.

<sup>4</sup> Considered an exceptional Type C hospital for purposes of the tax credit effective with tax year 2001.

<sup>5</sup> Located in a Metropolitan Statistical Area less than 30 miles from a major population center, but eligible for the tax credit effective with tax year 1999 because of CAH status.

<sup>6</sup> Located in a Metropolitan Statistical Area less than 30 miles from a major population center, but eligible for the tax credit effective with tax year 2002 because of CAH status.

In order for medical staff members of a Type C hospital to be eligible for the tax credit, the hospital must be designated by the Office of Rural Health as “**exceptional**,” according to ORS 316.146

To attain this designation, the hospital must make application and meet the following criteria:

1. Hospital must be geographically isolated;
2. Hospital must be in an area considered “medically underserved” by the Office of Rural Health; and
3. Hospital must be able to demonstrate a history of difficulty recruiting and retaining physicians.