## Oregon Rural Hospitals and Eligibility for the State Tax Credit Program Beginning 1/1/2014

<u>Type A</u> rural hospitals - 50 or less beds and more than 30 miles from nearest hospital (MDs, DOs, DPMs and CRNAs on the active medical staff <u>are</u> eligible):

\*Blue Mountain John Day \*Curry General Gold Beach \*Good Shepherd Med. Cntr. Hermiston \*Grande Ronde La Grande \*Harney District Burns \*Lake District Lakeview \*Pioneer Memorial Heppner \*St. Alphonsus Medical Center<sup>7</sup> Baker St. Alphonsus Medical Center<sup>8</sup> Ontario \*St. Anthony<sup>1</sup> Pendleton

\*Tillamook Regional Medical

Center Tillamook \*Wallowa Memorial Enterprise

<u>Type B</u> rural hospitals – 50 or less beds. (MDs, DOs, DPMs and CRNAs on the active medical staff are eligible <u>except</u> where noted)

Asante Ashland Community <sup>2</sup>	Ashland
*Columbia Memorial <sup>1</sup>	Astoria
*Coquille Valley	Coquille
*Lower Umpqua	Reedsport
Mid-Columbia Medical Center	The Dalles

\*PeaceHealth Cottage Grove

Community Medical Center<sup>5</sup> Cottage Grove

\*PeaceHealth Peace Harbor

Medical Center<sup>3</sup> Florence \*Providence Hood River Hood River Providence Newberg<sup>2</sup> Newberg \*Providence Seaside Seaside \*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 Madras9 Madras \*St. Charles Prineville11 Prineville St. Charles Redmond<sup>2</sup> Redmond \*West Valley Hospital<sup>6</sup> Dallas

<u>Type C</u> rural hospitals - more than 50 beds (MDs, DOs, DPMs and CRNAs on active medical staff 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)

<u>Rural Referral Centers</u> – MDs, DOs, DPMs and CRNAs on the active medical staff are <u>not</u> eligible for the tax credit, **except** where noted.

Bay Area Hospital <sup>10</sup>	Coos Bay
Good Samaritan Corvallis	Corvallis
Sky Lakes Medical Center	Klamath Falls
St. Charles Bend	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> MDs, DOs, DPMs and CRNAs on the active medical staff or on contract are not eligible because the hospital is located in a Metropolitan Statistical Area and is less than 30 miles from a major population center.

<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 316.619

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

- 1. Hospital must be geographically isolated;
- 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.

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

<sup>&</sup>lt;sup>7</sup> Formerly St. Elizabeth Medical Center

<sup>&</sup>lt;sup>8</sup> Formerly Holy Rosary Medical Center

<sup>&</sup>lt;sup>9</sup>Formerly Mountain View Hospital

<sup>&</sup>lt;sup>10</sup>Eligible as of Tax Year 2014

<sup>&</sup>lt;sup>11</sup> Formerly Pioneer Memorial Hospital