



Oregon

Tina Kotek, Governor

Oregon Health Authority
Office of the Director
500 Summer St. NE E-20
Salem, OR 97301
Voice: 503-509-7058

Date: December 11, 2025

To: Oregon Hospital Providers

From: Katie L. Brown, Provider Assessment Analyst

Subject: Hospitals' Assessment Rate Change beginning October 1, 2025

The 2025 Regular Legislative Session enrolled House Bill 2010 which changed the reporting requirements and tax assessment rate for all DRG and Rural Hospitals. Effective **October 1, 2025**, all DRG and Rural Hospitals must report Inpatient and Outpatient revenue separately. The tax rate for Hospitals is as follows:

DRG Hospital

- Inpatient Revenue is 8.64%
- Outpatient Revenue is 9.80%

Rural Hospitals

- Inpatient and Outpatient Revenue is 6.00%

The assessment shall be reported on a form prescribed by the Oregon Health Authority and shall contain the information required to be reported by the authority. The assessment form shall be filed with the authority on or before the **45th** day following the end of the calendar quarter for which the assessment is being reported. Except as provided in subsection (6) of this section, the hospital shall pay the assessment at the time the hospital files the assessment report. The payment shall accompany the report.

If you have questions, please contact Katie L. Brown, Provider Assessment Analyst.

Sincerely,

Katie L. Brown
Provider Assessment Analyst
Katie.l.brown@odhsoha.oregon.gov
(503)509-7058