

REVENUE: May have revenue impact, statement not yet issued

FISCAL: No fiscal impact

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| Action: | Do Pass as Amended, Be Printed Engrossed, and Be Referred to the Committee on Revenue by prior reference |
| Vote: | 9 - 0 - 0 |
| Yeas: | Bonamici, Bruun, Cannon, Flores, Gelser, Kotek, Maurer, Richardson, Greenlick |
| Nays: | 0 |
| Exc.: | 0 |
| Prepared By: | Sandy Thiele-Cirka, Administrator |
| Meeting Dates: | 2/08 (policy sub), 3/16 (full) |

WHAT THE MEASURE DOES: Modifies qualification of emergency medical technicians tax credit to include tax credit be applied to a volunteers that volunteer 100 hours during the tax year. Expands tax credit to first responders in frontier county to include volunteers that volunteer 50 hours during the tax year. Defines frontier county.

ISSUES DISCUSSED:

- Unintended consequences relating to rural emergency medical technicians (EMTs) that work and volunteer
- Current applications received by the Office of Rural Health to receive tax credit
- Proposed amendments
- Expand to include other emergency medical professions in the rural tax credit program
- Oregon Rural Health Coalition and Oregon Office of Rural Health process for drafting amendment

EFFECT OF COMMITTEE AMENDMENT: Changes 20 percent volunteer requirement to 100 hours during the tax year. Expands tax credit to first responders in frontier county be applied to volunteers that volunteer 50 hours during the tax year. Defines frontier county.

BACKGROUND: In 2005, the Oregon Legislature enacted Senate Bill 31, which grants up to \$250 in personal income tax credit, beginning in tax year 2006, to eligible EMTs who volunteer services to rural Oregon communities. Eligibility guidelines are:

- Must be an EMT licensed in the State of Oregon, providing some services on a volunteer basis;
- The volunteer emergency medical service (EMS) must meet the following definition: A “volunteer” is a person properly trained under Oregon law who either operates an ambulance to and from the scene of an emergency or renders emergency medial treatment on a volunteer basis, so long as the total reimbursement received for such volunteer services does not represent more than 25 percent of his or her gross annual income and does not exceed \$3,000 per calendar year; and
- The time spent providing emergency medical services as a volunteer must be 20 percent or more of the total EMS time (paid or volunteer combined); additionally, the volunteer time must be spent with a station or agency located in a qualifying rural area (at least 25 miles from a city of 30,000 population)

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This summary has not been adopted or officially endorsed by action of the committee.