

A-Engrossed
House Bill 2500

Ordered by the House March 22
Including House Amendments dated March 22

Sponsored by Representative G SMITH; Representatives DALLUM, ESQUIVEL, GIROD, THATCHER, Senator L GEORGE (at the request of Christopher Jung)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure.

Modifies qualification for tax credit for volunteer emergency medical technicians. **Expands credit to include certain volunteer first responders.**

A BILL FOR AN ACT

1
2 Relating to tax credits; creating new provisions; and amending ORS 315.622 and 442.566.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1.** ORS 315.622 is amended to read:

5 315.622. (1) A resident or nonresident individual who is certified as eligible under ORS 442.550
6 to 442.570 and who **either** is certified as an emergency medical technician under ORS chapter 682
7 **or is a first responder as defined in ORS 682.025** shall be allowed a credit against the taxes that
8 are otherwise due under ORS chapter 316 if the Office of Rural Health certifies that the individual
9 provides volunteer emergency medical technician **or first responder** services [*in a rural area that*
10 *comprise at least 20 percent of the total emergency medical technician services provided by the indi-*
11 *vidual in the tax year.*] **as follows:**

12 (a) **At least 100 hours during the tax year in a rural area.**

13 (b) **At least 50 hours during the tax year in a frontier county.**

14 (2) The amount of the credit shall equal \$250.

15 (3) A nonresident shall be allowed the credit under this section in the proportion provided in
16 ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from nonresi-
17 dent to resident occurs, the credit allowed by this section shall be determined in a manner consist-
18 ent with ORS 316.117.

19 (4) As used in this section[,]:

20 (a) **“Frontier county” means a county that has six or fewer residents per square mile,**
21 **according to the latest federal decennial census.**

22 (b) **“Rural area” means a geographic area that is located at least 25 miles from any city with**
23 **a population of 30,000 or more.**

24 **SECTION 2.** ORS 442.566 is amended to read:

25 442.566. The Office of Rural Health shall establish criteria for certifying individuals who are
26 certified as emergency medical technicians under ORS chapter 682 **or first responders as defined**
27 **in ORS 682.025** as eligible for the tax credit authorized by ORS 315.622. Upon application for the
28 credit, and upon a finding that the applicant will be providing emergency medical technician **or**

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.

1 **first responder** services in one or more rural areas **or frontier counties** and otherwise meets the
2 eligibility criteria established by the office, the office shall certify the individual as eligible for the
3 tax credit authorized by ORS 315.622.

4 **SECTION 3. The amendments to ORS 315.622 by section 1 of this 2007 Act apply to tax**
5 **credit certifications issued by the Office of Rural Health on or after January 1, 2008, and**
6 **before January 1, 2011.**

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