

# House Bill 2670

Sponsored by Representative BOONE; Representatives BARKER, BERGER, BEYER, BOQUIST, BUCKLEY, BUTLER, COWAN, DALLUM, ESQUIVEL, FLORES, GARRARD, GILMAN, GIROD, HANNA, JENSON, KOMP, KRIEGER, KRUMMEL, LIM, MAURER, MORGAN, NELSON, OLSON, RICHARDSON, RILEY, ROBLAN, SCHAUFLE, SCOTT, G SMITH, P SMITH, THATCHER, WHISNANT, WITT, Senators ATKINSON, G GEORGE, L GEORGE, MONROE, VERGER, WALKER (at the request of Mike Johnson, Volunteer Firefighter, Cannon Beach Fire Department)

## 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 **as introduced**.

Grants income tax credit to emergency medical technicians, firefighters and first responders who provide volunteer services to rural fire protection districts or fire departments.  
Applies to tax years beginning on or after January 1, 2008, and before January 1, 2020.  
Sunsets January 2, 2020.

## A BILL FOR AN ACT

1 Relating to income tax credits for individuals who provide volunteer emergency services.

2  
3 Whereas the Legislative Assembly finds that there is a need for more volunteer emergency  
4 medical technicians, firefighters and first responders; now, therefore,

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

6 **SECTION 1. Section 2 of this 2007 Act is added to and made a part of ORS chapter 315.**

7 **SECTION 2. (1) As used in this section:**

8 (a) **"Emergency medical technician" has the meaning given that term in ORS 682.025.**

9 (b) **"Fire department" means a regularly organized fire department as that term is de-**  
10 **fin ed in ORS 652.050.**

11 (c) **"Firefighter" has the meaning given that term in ORS 652.050.**

12 (d) **"First responder" has the meaning given that term in ORS 682.025.**

13 (e) **"Rural fire protection district" means a rural fire protection district organized under**  
14 **or subject to ORS chapter 478.**

15 (f) **"Volunteer services" means services performed by an individual as an emergency**  
16 **medical technician, firefighter or first responder during work hours and work shifts that are**  
17 **voluntary and that are not a condition of employment.**

18 (2) **A resident or nonresident individual shall be allowed a credit against taxes that are**  
19 **otherwise due under ORS chapter 316 if:**

20 (a) **The individual provides volunteer services for a rural fire protection district or fire**  
21 **department in the tax year; and**

22 (b) **The individual has provided at least three years of volunteer service. The three years**  
23 **of volunteer service shall qualify under this paragraph if they were provided in tax years**  
24 **beginning before, during or after the effective date of this 2007 Act.**

25 (3) **The amount of the credit allowed under this section shall equal \$1,000.**

26 (4) **The Department of Revenue may adopt rules relating to the administration and**  
27 **enforcement of this section. The department shall prescribe a form that requires the chief**

**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 of the rural fire protection district or fire department to certify that the individual qualifies  
2 for the credit allowed under this section.

3 (5) The credit allowed under this section may not exceed the tax liability of the taxpayer  
4 and may not be carried forward to another tax year.

5 (6) A nonresident shall be allowed the credit under this section in the proportion provided  
6 in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from  
7 nonresident to resident occurs, the credit allowed by this section shall be determined in a  
8 manner consistent with ORS 316.117.

9 (7) A credit may not be allowed under this section for any tax year for which a credit is  
10 claimed under ORS 315.622.

11 SECTION 3. Section 2 of this 2007 Act applies to tax years beginning on or after January  
12 1, 2008, and before January 1, 2020.

13 SECTION 4. This 2007 Act is repealed on January 2, 2020.  
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