

# Senate Bill 459

Sponsored by Senator METSGER, Representative P SMITH

## 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.  
Applies to tax years beginning on or after January 1, 2008.

## A BILL FOR AN ACT

1  
2 Relating to income tax credits.

3 Whereas the Legislative Assembly finds that there is a need to promote the provision of volun-  
4 teer services to rural fire protection districts; 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) "Firefighter" has the meaning given that term in ORS 652.050.

10 (c) "First responder" has the meaning given that term in ORS 682.025.

11 (d) "Rural fire protection district" means a rural fire protection district organized under  
12 or subject to ORS chapter 478.

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

16 (2)(a) A resident or nonresident individual shall be allowed a credit against taxes that are  
17 otherwise due under ORS chapter 316 if the individual provides 100 hours of volunteer ser-  
18 vices, including training hours, for a rural fire protection district in the tax year.

19 (b) The amount of the credit shall equal \$250.

20 (3) The Department of Revenue may adopt rules relating to the administration and  
21 enforcement of this section. The department shall prescribe a form that requires the chief  
22 of the rural fire protection district to certify that the individual qualifies for the credit al-  
23 lowed under this section.

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

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

30 (6) A credit may not be allowed under this section for any tax year for which a credit is  
31 claimed under ORS 315.622.

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        **SECTION 3. Section 2 of this 2007 Act applies to tax years beginning on or after January**  
2        **1, 2008.**  
3        \_\_\_\_\_