

REVENUE: Revenue statement issued

FISCAL: Minimal fiscal impact, no statement issued

Action: Do Pass as Amended, Be Printed Engrossed and Be Referred to the Committee on Revenue by prior reference

Vote: 7 - 0 - 1

Yeas: Boone, Esquivel, Freeman, Komp, Matthews, Riley, Cowan

Nays: 0

Exc.: Weidner

Prepared By: David Molina, Administrator

Meeting Dates: 2/24, 3/31, 4/23

WHAT THE MEASURE DOES: Extends the sunset for the \$250 Volunteer Emergency Medical Technician (EMT) Tax Credit from January 1, 2011 to January 1, 2016. Removes county population provision of 75,000 or more residents and increases population provision from 30,000 to 40,000 to ensure more geographic areas are covered. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Challenges to retention of EMTs in rural and remote areas
- The need to ensure sufficient pool of EMT volunteers in rural and remote areas to ensure public safety
- EMTs pay out-of-pocket expenses for certification, training and follow-up and will often miss an entire day of work responding to an incident
- The need to recognize and appreciate EMTs for their hard work, passion and commitment to saving lives
- Widespread support from rural EMT community, rural health and public officials

EFFECT OF COMMITTEE AMENDMENT: Removes county population provision of 75,000 or more residents and increases population provision from 30,000 to 40,000 to ensure more geographic areas are covered. Extends the sunset clause from January 1, 2011 to January 1, 2016.

BACKGROUND: The Legislative Assembly created the Volunteer Emergency Medical Technician (EMT) Tax Credit in 2005 for volunteer EMT service to rural and remote Oregon communities. The program, scheduled to sunset on December 31, 2010, provides eligible EMT's that provide at least 20 percent of their total yearly response with a \$250 personal income tax credit. The tax credit program is administered through the Oregon Office of Rural Health.

Proponents of House Bill 2460-A assert the need to continue to sustain the tax credit to address recruitment and retention of critical personnel, and to expand the geography to ensure rural public safety. The measure revises population provisions for the program, expanding eligibility to localities including Grand Ronde, Glendale, Wolf Creek, Leland, Placer, Merlin, Redwood, Wilderville, Selma, Kerby and Holland.