

# House Bill 2460

Sponsored by Representative MAURER; Representatives BOONE, FREEMAN, GILLIAM, HANNA, KRIEGER, ROBLAN, SPRENGER

## 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**.

Includes county with population of fewer than 75,000 as eligible rural area for purpose of emergency medical technician income tax credit.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to tax credit for emergency medical technicians; creating new provisions; amending ORS  
3 315.622; and prescribing an effective date.

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

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

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

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

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

17 (4) As used in this section, "rural area" means a geographic area that is located **in a county**  
18 **with a population of fewer than 75,000 or** at least 25 miles from any city with a population of  
19 30,000 or more.

20 **SECTION 2.** The amendments to ORS 315.622 by section 1 of this 2009 Act apply to tax  
21 years beginning on or after January 1, 2010.

22 **SECTION 3.** This 2009 Act takes effect on the 91st day after the date on which the reg-  
23 ular session of the Seventy-fifth Legislative Assembly adjourns sine die.  
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**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.