

# House Bill 3087

Sponsored by Representative C EDWARDS; Representatives BEYER, BOONE, ROBLAN

## 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**.

Allows income tax credit for volunteer firefighters providing services in rural areas.  
Applies to tax years beginning on or after January 1, 2010, and before January 1, 2011.

## A BILL FOR AN ACT

1  
2 Relating to tax credit for volunteer firefighter services; creating new provisions; and amending ORS  
3 315.622 and 442.566.

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 **shall be allowed a credit against the taxes**  
7 **that are otherwise due under ORS chapter 316 if the Office of Rural Health certifies that the**  
8 **individual provides volunteer emergency medical technician services or volunteer firefighter**  
9 **services in a rural area that comprise at least 20 percent of the total emergency medical**  
10 **technician services or firefighting services provided by the individual in the tax year.**

11 **(2) To qualify for the credit under this section, an individual must:**

12 **(a) Perform services as a volunteer firefighter, as that term is defined in ORS 652.050;**

13 **or**

14 **(b) Perform services as an emergency medical technician and be** [*Who is*] certified as eli-  
15 gible under ORS 442.550 to 442.570 and [*who is certified*] as an emergency medical technician under  
16 ORS chapter 682 [*shall be allowed a credit against the taxes that are otherwise due under ORS chapter*  
17 *316 if the Office of Rural Health certifies that the individual provides volunteer emergency medical*  
18 *technician services in a rural area that comprise at least 20 percent of the total emergency medical*  
19 *technician services provided by the individual in the tax year*].

20 [(2)] **(3)** The amount of the credit shall equal \$250.

21 [(3)] **(4)** A nonresident shall be allowed the credit under this section in the proportion provided  
22 in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from non-  
23 resident to resident occurs, the credit allowed by this section shall be determined in a manner  
24 consistent with ORS 316.117.

25 [(4)] **(5)** As used in this section, "rural area" means a geographic area that is located at least  
26 25 miles from any city with a population of 30,000 or more.

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

28 442.566. The Office of Rural Health shall establish criteria for certifying individuals who are  
29 certified as emergency medical technicians under ORS chapter 682 **and individuals who provide**  
30 **volunteer firefighting services** as eligible for the tax credit authorized by ORS 315.622. Upon ap-  
31 plication for the credit and upon a finding that the applicant will be providing emergency medical

**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 technician services **or volunteer firefighting services** in one or more rural areas and otherwise  
2 meets the eligibility criteria established by the office, the office shall certify the individual as eli-  
3 gible for the tax credit authorized by ORS 315.622.

4 **SECTION 3. The amendments to ORS 315.622 and 442.566 by sections 1 and 2 of this 2009**  
5 **Act apply to tax years beginning on or after January 1, 2010.**

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