

House Bill 3381

Sponsored by Representative BENTZ; Representatives GARRETT, JENSON, OLSON, ROBLAN, Senators FERRIOLI, JOHNSON, MORRISETTE (at the request of Hines Volunteer 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**.

Creates income tax credit or property tax exemption for emergency medical technicians who provide volunteer services. Requires one-time election of credit or exemption by emergency medical technicians. Provides for certification by Department of Human Services.

Applies to tax years beginning on or after January 1, 2010, and to property tax years beginning on or after July 1, 2010.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to tax incentives for services as an emergency medical technician; and prescribing an ef-
3 fective date.

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

5 **SECTION 1. Section 2 of this 2009 Act is added to and made a part of ORS chapter 315.**

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

7 (a) **"Emergency medical technician" means a person certified under ORS chapter 682 as**
8 **an emergency medical technician.**

9 (b) **"Volunteer services" means services performed as an emergency medical technician**
10 **if the hours and work shifts are voluntary and if volunteer service is not a condition of em-**
11 **ployment.**

12 (2) **A taxpayer shall be allowed a credit against the taxes that are otherwise due under**
13 **ORS chapter 316 if the Department of Human Services has issued a written certificate under**
14 **section 3 of this 2009 Act during the tax year certifying that the taxpayer has provided vol-**
15 **unteer services that comprise at least 20 percent of the total services provided as an emer-**
16 **gency medical technician.**

17 (3) **The amount of the credit shall equal \$_____.**

18 (4) **A nonresident shall be allowed the credit under this section in the proportion provided**
19 **in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from**
20 **nonresident to resident occurs, the credit allowed by this section shall be determined in a**
21 **manner consistent with ORS 316.117.**

22 (5) **A taxpayer may not claim both the income tax credit allowed under this section and**
23 **the property tax exemption allowed under section 5 of this 2009 Act. A taxpayer shall make**
24 **a one-time election as to which the taxpayer wishes to claim. The taxpayer shall make the**
25 **election in the manner provided by the Department of Revenue, and once made, the election**
26 **shall apply to all subsequent tax years.**

27 (6) **The taxpayer shall maintain the certificate issued by the Department of Human Ser-**
28 **vices in the records of the taxpayer for at least five years following the date the certificate**

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 is issued.

2 **SECTION 3.** (1) The Department of Human Services shall establish criteria for certifying
 3 emergency medical technicians as eligible for a tax credit authorized by section 2 of this 2009
 4 Act or a property tax exemption authorized by section 5 of this 2009 Act. The criteria shall
 5 include, but need not be limited to, the following requirements that an applicant is required
 6 to satisfy in order to obtain a certificate from the department:

7 (a) The applicant must have provided volunteer emergency medical technician services
 8 that comprise at least 20 percent of the total services as an emergency medical technician
 9 that the applicant provided during the 12 months preceding the date of application;

10 (b) The applicant must have provided services as an emergency medical technician for
 11 at least 40 hours a month for eight of the last 12 months preceding the date of application;
 12 and

13 (c) The volunteer emergency medical technician services must have been provided in this
 14 state.

15 (2) An individual seeking a tax credit under section 2 of this 2009 Act or a property tax
 16 exemption under section 5 of this 2009 Act shall apply to the Department of Human Services
 17 for certification under this section. The application shall be on a form prescribed by the de-
 18 partment and contain the information required by the department. The department shall
 19 review applications and approve or deny applications within 60 days of the date of the appli-
 20 cation. A determination to deny an application may be appealed as a contested case under
 21 ORS chapter 183.

22 (3) Upon finding that an emergency medical technician meets the eligibility criteria es-
 23 tablished by the department, the department shall certify the emergency medical technician
 24 as eligible. The department shall send a written certificate to the applicant and shall retain
 25 a copy of the certificate in the records of the department.

26 **SECTION 4.** Section 5 of this 2009 Act is added to and made a part of ORS chapter 307.

27 **SECTION 5.** (1) As used in this section:

28 (a) "Emergency medical technician" means a person certified under ORS chapter 682 as
 29 an emergency medical technician.

30 (b) "Homestead" means the personal residence, and land underneath the personal resi-
 31 dence, owned by the individual claiming exemption under this section.

32 (c) "Volunteer services" means services performed as an emergency medical technician
 33 if the hours and work shifts are voluntary and if volunteer service is not a condition of em-
 34 ployment.

35 (2) An individual who provides volunteer services as an emergency medical technician
 36 that comprise at least 20 percent of the individual's total services as an emergency medical
 37 technician provided by the individual in the tax year is entitled to an exemption of \$_____ of the assessed value of the individual's homestead if the Department of Human Services certifies the individual as eligible under section 3 of this 2009 Act.

40 (3) The amount of the exemption allowed under subsection (2) of this section shall equal
 41 103 percent of the amount of the exemption for the prior tax year.

42 (4) An individual may not claim both the exemption allowed under this section and the
 43 income tax credit allowed under section 2 of this 2009 Act. An individual shall make a one-
 44 time election as to which the individual wishes to claim. The individual shall make the
 45 election in the manner provided by the Department of Revenue, and once made, the election

1 shall apply to all subsequent tax years.

2 **SECTION 6.** (1) Each individual who has obtained a certificate from the Department of
3 Human Services under section 3 of this 2009 Act and seeks an exemption under section 5 of
4 this 2009 Act shall file with the county assessor, on forms supplied by the assessor, a claim
5 in writing on or before August 1 following the end of the tax year for which the exemption
6 is claimed.

7 (2) The claim shall set out the basis of the claim and designate the property to which the
8 exemption may apply. Claims for exemptions under section 5 of this 2009 Act shall include a
9 statement by the claimant under oath or affirmation setting forth the basis for eligibility for
10 the exemption. The claim shall also include a copy of the certificate issued by the Depart-
11 ment of Human Services under section 3 of this 2009 Act.

12 **SECTION 7.** (1) Section 2 of this 2009 Act applies to tax years beginning on or after
13 January 1, 2010.

14 (2) Sections 5 and 6 of this 2009 Act apply to property tax years beginning on or after July
15 1, 2010.

16 **SECTION 8.** This 2009 Act takes effect on the 91st day after the date on which the reg-
17 ular session of the Seventy-fifth Legislative Assembly adjourns sine die.

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