

# Senate Bill 619

Sponsored by Senator JOHNSON (at the request of Oregon Volunteer Firefighters Association)

## 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 credits for volunteer firefighters and emergency medical technicians who provide volunteer services and for employers who permit employees who are volunteer firefighters and emergency medical technicians to respond to emergency calls during work hours.

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

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

Relating to income tax credits for volunteer services; and prescribing an effective date.

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

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

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

(a) "Emergency medical technician" has the meaning given that term in ORS 682.025.

(b) "Volunteer firefighter" has the meaning given that term in ORS 652.050.

(c) "Volunteer services" means services performed by an individual as a volunteer firefighter or emergency medical technician during work hours and work shifts that are voluntary and that are not a condition of employment.

(2) A resident or nonresident individual shall be allowed a credit against taxes that are otherwise due under ORS chapter 316 if the individual provides volunteer services, including training hours, in the tax year. The amount of the credit allowed to the taxpayer shall equal:

(a) \$100 in the first year in which it is claimed;

(b) \$200 in the second year in which it is claimed;

(c) \$300 in the third year in which it is claimed; and

(d) \$400 in the fourth and any subsequent year in which it is claimed.

(3) A credit against taxes that are otherwise due under ORS chapter 316, or if the taxpayer is a corporation, under ORS chapter 317 or 318, shall be allowed if a taxpayer permits an employee who provides volunteer services to be absent during work hours to provide volunteer services in response to emergency calls during the tax year and the employee does respond to at least one emergency call during the tax year. The amount of the credit shall equal the lesser of:

(a) \$5,000; or

(b) \$500 multiplied by the number of employees for whom the taxpayer qualifies for the tax credit during the tax year.

(4) The Department of Revenue may adopt rules relating to the administration and enforcement of this section. The department shall prescribe a form that requires the chief of the fire department, rural fire protection district or law enforcement agency for which the volunteer services are provided to certify that the volunteer services meet the requirements

**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 of this section.

(5) A credit allowed under this section may not exceed the tax liability of the taxpayer and may not be carried forward to another tax year.

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

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

**10        SECTION 3. Section 2 of this 2009 Act applies to tax years beginning on or after January**

**11        1, 2010.**

12        **SECTION 4.** This 2009 Act takes effect on the 91st day after the date on which the reg-  
13        ular session of the Seventy-fifth Legislative Assembly adjourns sine die.

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