

REVENUE: Revenue statement issued

FISCAL: Minimal fiscal impact, no statement issued

Action:	Do Pass and Be Referred to the Committee on Tax Credits by prior reference
Vote:	5 - 0 - 0
Yeas:	Baertschiger, Burdick, Close, Prozanski, Roblan
Nays:	0
Exc.:	0
Prepared By:	Racquel Rancier, Administrator
Meeting Dates:	2/12, 2/14

WHAT THE MEASURE DOES: Extends sunset from January 1, 2014 to January 1, 2020 for tax credit for emergency medical service providers (EMSPs) for provision of volunteer emergency medical services in rural areas.

ISSUES DISCUSSED:

- Rural areas often depend upon volunteers for emergency response
- Recruitment and retention incentive for EMSPs to volunteer service
- Credit offsets portion of training costs and other costs incurred
- Decline in number of volunteers receiving credit
- Increasing the value of credit
- Discovery in 2013 that emergency medical responders are eligible under definition of EMSPs due to change in law in 2011

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: In 2005, the Oregon Legislature passed Senate Bill 31, which granted up to \$250 in personal income tax credit to emergency medical technicians who volunteer their services to eligible Oregon rural communities. In 2011, Senate Bill 234 extended credit eligibility to emergency medical service providers. To receive the credit, at least 20 percent of the individual's emergency medical service must be volunteer hours spent in a rural area at least 25 miles away from a city with a population of 30,000 or more. The credit sunsets January 1, 2014. Senate Bill 324 would extend the sunset date to January 1, 2020.