



2013 LEGISLATIVE AGENDA

SB 324 – RURAL EMT TAX CREDIT – SUPPORT

Rural volunteer EMTs must pay for the cost of training and certification out of their own pockets. This makes it difficult to recruit and retain rural volunteer EMTs. The EMT Tax Credit program helps rural volunteer EMTs offset those costs and increases the retention of trained health care professionals.

How the tax credit works:

Since this tax credit began in 2006, rural volunteer EMTs, certified by the Office of Rural Health, may receive a nonrefundable credit of \$250 each year. To receive the credit, at least 20% of their EMT service must be volunteer hours spent in qualified rural areas. For this credit, rural means any area at least 25 miles from a city with a population of 30,000 or more.

What does it cost?

In 2008, just over 600 volunteer EMTs saved an average of \$242 in Oregon tax using this credit. **The Rural EMT tax credit costs about \$300,000 per biennium.**

Who benefits?

- Volunteer EMTs – These volunteers already sacrifice a lot. They take time away from their families to volunteer. They must pay for their own training. Often the training is not available near where they live, so they must pay the cost of travel and accommodations as well as the cost of the training. This tax credit simply helps defray a small portion of that cost.
- Rural communities – It takes a network of dedicated volunteers to provide these vital services in rural communities.
- All of us – Any of us who travel through rural Oregon hope there is a trained EMT available if we are in a traffic accident. If there is, most likely, that EMT is a volunteer.

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