

**REVENUE:** Revenue statement issued

**FISCAL:** Minimal fiscal impact, no statement issued

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**Action:** Do Pass and Be Referred to the Committee on Tax Credits by prior reference

**Vote:** 7 - 0 - 0

**Yeas:** Boone, Esquivel, Fagan, Huffman, Parrish, Witt, Matthews

**Nays:** 0

**Exc.:** 0

**Prepared By:** Elizabeth Edwards, Administrator

**Meeting Dates:** 3/21, 3/26

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**WHAT THE MEASURE DOES:** Extends sunset on \$250 tax credit for provision of volunteer emergency medical technician services in rural areas for six more years, to January 1, 2020.

**ISSUES DISCUSSED:**

- Provisions of measure
- Certification due every two years
- Intent to extend sunset

**EFFECT OF COMMITTEE AMENDMENT:** No amendment.

**BACKGROUND:** Rural volunteer EMTs pay for the cost of training and certification out of their own pockets, which makes recruiting and retaining rural volunteer EMTs difficult. The EMT Tax Credit program was designed to assist rural volunteer EMTs in offsetting those costs to increase the retention of trained health care professionals. For tax year 2008, just over 600 personal income taxpayers saved an average of \$242 in Oregon tax using the credit. In 2011, 524 taxpayers received the credit. This tax credit was established in 2005 and scheduled to run from January 1, 2006 until January 1, 2011. The sunset was extended once before, to January 1, 2014. House Bill 2475 extends the sunset for the tax credit for certified emergency medical technicians a second time, to January 1, 2020.