



OREGON VOLUNTEER FIREFIGHTERS ASSOCIATION

“Representing Those Who Volunteer”

Testimony of Genoa Ingram
Oregon Volunteer Firefighters Association
In Support HB 2818
House Veterans and Emergency Preparedness Committee
March 12, 2015

The Oregon Volunteer Firefighters Association (OVFA) represents emergency medical technicians, (EMTs) and firefighters across Oregon. Our membership is comprised of both volunteer and combination (volunteer responders working alongside paid firefighters) fire agencies. Some of these are special fire districts while others are city fire departments.

The OVFA is a 501(c)(3) organization that at one time provided hardship grants, death benefits, equipment grants, and text book grants for member and non-member volunteer firefighters and their family members, and contributions to much needed training efforts such as the Oregon Fire Instructors Association (OFIA) Safety Symposium. Grant and scholarship recipients were required to make application to the OVFA and a selection committee carefully considered each submission and chose the successful candidates, based primarily on the needs and resources of the department or district. In the case of a death, a check was cut immediately upon request by the district or department, no questions asked. Additionally, proceeds from an auction held at the annual conference go to benefit the Oregon Burn Center. These are just a few of the charitable contributions by the OVFA.

The OVFA is a dues-based organization that is constantly exploring creative ways to raise funds, whether it be raffling off a classic car that has been donated, seeking federal grants, or even (in previous years) telemarketing.

In the winter of 2008-09, the OVFA set out to make application for the charitable tax check-off. We discovered that under ORS 305.727, the Association would be required to gather 10,000 signatures and show a gross income of at least \$1 million for the year prior to application. While the signature gathering is not a problem for volunteer firefighters, the \$1 million certainly is. HB

MEASURE: HB 2818
EXHIBIT: _____
HOUSE VETS & EMER PREP
DATE: 3/12/15 PAGES: 10
SUBMITTED BY: Genoa Ingram

2818 removes the \$1 million barrier for OVFA and allows the Association to move forward with the application process.

During the 2009 Legislative Session, an identical bill, HB 3414 received positive testimony by the Oregon Department of Revenue indicating that there was no negative impact to the Department. Similarly, there is no known negative impact to the Charitable Tax Check-off Commission. The bill subsequently passed the House unanimously.

In these very difficult economic times, a segment of our population is willing to step up and provide vital public safety services to their communities, often with significant out-of-pocket expense. The tax check-off will not impact Oregon's budget and will allow taxpayers to choose to support their volunteer firefighters by allowing the OVFA to continue to provide recognition and benefits to members and their families.

We urge your support of HB 2818 and thank you for your consideration.

House Bill 2818

Sponsored by Representative BOONE

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**.

Adds Oregon Volunteer Firefighters Association to list of entities eligible for individual income tax return checkoff contribution.

Applies to individual income tax returns for tax years beginning on or after January 1, 2015.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to charitable checkoffs; creating new provisions; amending ORS 305.727; and prescribing
3 an effective date.

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

5 **SECTION 1.** ORS 305.727 is amended to read:

6 305.727. (1) In addition to the opportunity to be listed on the Oregon individual tax return forms
7 under ORS 305.725, an entity on the eligibility roster may apply to the commission for listing in the
8 Department of Revenue instructions for tax return checkoff contribution as provided in this section.

9 (2) In order to qualify for instruction listing, the entity must apply to the commission in the
10 manner in which an entity applies for listing on the individual tax forms under ORS 305.725.

11 (3) In order to qualify for instruction listing, the entity must meet the qualifications described
12 in ORS 305.720, collect 10,000 or more signatures from electors of this state attesting that the
13 electors support the entity qualifying for instruction listing and be:

14 (a) The Oregon Veterans' Home, the Nongame Wildlife Fund, the Alzheimer's Disease Research
15 Fund, the Oregon Military Emergency Financial Assistance Fund, the Oregon Department of
16 Veterans' Affairs Veterans Suicide Prevention and Outreach Program Fund, **the Oregon Volunteer
17 Firefighters Association** or the subaccount described in ORS 316.493 for contributions dedicated
18 to the prevention of child abuse and neglect;

19 (b) A nonprofit organization described in section 501(c)(3) of the Internal Revenue Code with a
20 gross income of at least \$1 million for the year prior to application; or

21 (c) The central office for a group of affiliated nonprofit organizations with a collective gross
22 income of at least \$1 million in the year prior to the year of application.

23 (4) The commission shall review applications and approve those that meet the qualifications of
24 ORS 305.720 and this section. An entity that is approved by the commission shall thereafter qualify
25 for instruction listing for six years and thereafter must reapply under this section for continued
26 listing in additional six-year periods, except that an entity that reapplies does not need to collect
27 10,000 or more signatures.

28 (5) The commission shall certify those entities that are on the eligibility roster and that the
29 commission has approved in the interim since the last preceding certification to the Department of
30 Revenue for listing in the instructions to the forms described in ORS 305.710.

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 (6) The department shall include in the instructions to the forms described in ORS 305.710 a list
2 of entities that have been certified by the commission under this section as of the date the in-
3 structions for the forms must be prepared.

4 (7) The department shall cause two lines to be included on the Oregon individual tax return
5 forms following the listing of the entities described in ORS 305.715 (2). These lines may be used by
6 a taxpayer to designate one **entity** or two entities that have qualified for instruction listing under
7 this section as the [*recipient*] **recipients** of [*a*] checkoff [*contribution*] **contributions** by the taxpayer.

8 (8) Amounts contributed by charitable checkoff to an instruction-listed entity shall be subject
9 to and distributed as provided in ORS 305.747.

10 **SECTION 2. The amendments to ORS 305.727 by section 1 of this 2015 Act apply to indi-**
11 **vidual income tax returns for tax years beginning on or after January 1, 2015.**

12 **SECTION 3. This 2015 Act takes effect on the 91st day after the date on which the 2015**
13 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

14

Senate Bill 127

Sponsored by Senator HANSELL (Pre-session filed.)

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14

OREGON HOUSE OF REPRESENTATIVES
75th LEGISLATIVE ASSEMBLY
ROLL CALL

PASSAGE

YEAS - 53 NAYS - 0 ABSENT - 0 EXCUSED - 1 EXCUSED-HOUSE BUS - 6

Y	Bailey	B	Garrard	Y	Olson
Y	Barker	Y	Garrett	Y	Read
Y	Barnhart	Y	Gelser	Y	Richardson
Y	Barton	Y	Gilliam	B	Riley
Y	Bentz	Y	Gilman	Y	Roblan
Y	Berger	Y	Greenlick	Y	Schaufler
Y	Beyer	Y	Hanna	Y	Shields
Y	Boone	Y	Harker	Y	G. Smith
Y	Bruun	Y	Holvey	Y	J. Smith
Y	Buckley	Y	Huffman	Y	Sprenger
Y	Cameron	B	Jenson	Y	Stiegler
Y	Cannon	Y	Kahl	Y	Thatcher
Y	Clem	Y	Kennemer	Y	Thompson
Y	Cowan	E	Komp	Y	Tomei
Y	Dembrow	Y	Kotek	Y	VanOrman
Y	C. Edwards	Y	Krieger	Y	Weidner
Y	D. Edwards	B	Matthews	Y	Whisnant
Y	Esquivel	Y	Maurer	Y	Wingard
Y	Freeman	B	Nathanson	Y	Witt
B	Galizio	Y	Nolan	Y	Speaker Hunt

YEAS, 53, Bailey, Barker, Barnhart, Barton, Bentz, Berger, Beyer, Boone, Bruun, Buckley, Cameron, Cannon, Clem, Cowan, Dembrow, C. Edwards, D. Edwards, Esquivel, Freeman, Garrett, Gelsner, Gilliam, Gilman, Greenlick, Hanna, Harker, Holvey, Huffman, Kahl, Kennemer, Kotek, Krieger, Maurer, Nolan, Olson, Read, Richardson, Roblan, Schaufler, Shields, G. Smith, J. Smith, Sprenger, Stiegler, Thatcher, Thompson, Tomei, VanOrman, Weidner, Whisnant, Wingard, Witt, Speaker Hunt.

NAYS, 0.

ABSENT, 0.

EXCUSED, 1, Komp.

EXCUSED FOR BUSINESS OF THE HOUSE, 6, Galizio, Garrard, Jenson, Matthews, Nathanson, Riley.

Enrolled
House Bill 2420

Sponsored by Representatives SCHAUFLEER, NOLAN, Senators ROSENBAUM, DEVLIN; Representatives BOONE, C EDWARDS, MATTHEWS, Senators CARTER, WALKER (at the request of Oregon State Firefighters Council, Special Districts Association of Oregon, Oregon Fire Chiefs Association and Oregon Volunteer Firefighters Association)

CHAPTER

AN ACT

Relating to workers' compensation claims for cancer by firefighters; amending ORS 656.802.

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

SECTION 1. ORS 656.802 is amended to read:

656.802. (1)(a) As used in this chapter, "occupational disease" means any disease or infection arising out of and in the course of employment caused by substances or activities to which an employee is not ordinarily subjected or exposed other than during a period of regular actual employment therein, and which requires medical services or results in disability or death, including:

(A) Any disease or infection caused by ingestion of, absorption of, inhalation of or contact with dust, fumes, vapors, gases, radiation or other substances.

(B) Any mental disorder, whether sudden or gradual in onset, which requires medical services or results in physical or mental disability or death.

(C) Any series of traumatic events or occurrences which requires medical services or results in physical disability or death.

(b) As used in this chapter, "mental disorder" includes any physical disorder caused or worsened by mental stress.

(2)(a) The worker must prove that employment conditions were the major contributing cause of the disease.

(b) If the occupational disease claim is based on the worsening of a preexisting disease or condition pursuant to ORS 656.005 (7), the worker must prove that employment conditions were the major contributing cause of the combined condition and pathological worsening of the disease.

(c) Occupational diseases shall be subject to all of the same limitations and exclusions as accidental injuries under ORS 656.005 (7).

(d) Existence of an occupational disease or worsening of a preexisting disease must be established by medical evidence supported by objective findings.

(e) Preexisting conditions shall be deemed causes in determining major contributing cause under this section.

(3) Notwithstanding any other provision of this chapter, a mental disorder is not compensable under this chapter unless the worker establishes all of the following:

(a) The employment conditions producing the mental disorder exist in a real and objective sense.

(b) The employment conditions producing the mental disorder are conditions other than conditions generally inherent in every working situation or reasonable disciplinary, corrective or job

performance evaluation actions by the employer, or cessation of employment or employment decisions attendant upon ordinary business or financial cycles.

(c) There is a diagnosis of a mental or emotional disorder which is generally recognized in the medical or psychological community.

(d) There is clear and convincing evidence that the mental disorder arose out of and in the course of employment.

(4) Death, disability or impairment of health of firefighters of any political division who have completed five or more years of employment as firefighters, caused by any disease of the lungs or respiratory tract, hypertension or cardiovascular-renal disease, and resulting from their employment as firefighters is an "occupational disease." Any condition or impairment of health arising under this subsection shall be presumed to result from a firefighter's employment. However, any such firefighter must have taken a physical examination upon becoming a firefighter, or subsequently thereto, which failed to reveal any evidence of such condition or impairment of health which pre-existed employment. Denial of a claim for any condition or impairment of health arising under this subsection must be on the basis of clear and convincing medical evidence that the cause of the condition or impairment is unrelated to the firefighter's employment.

(5)(a) Death, disability or impairment of health of a nonvolunteer firefighter employed by a political division or subdivision who has completed five or more years of employment as a nonvolunteer firefighter is an occupational disease if the death, disability or impairment of health:

(A) Is caused by brain cancer, colon cancer, stomach cancer, testicular cancer, prostate cancer, multiple myeloma, non-Hodgkin's lymphoma, cancer of the throat or mouth, rectal cancer, breast cancer or leukemia;

(B) Results from the firefighter's employment as a nonvolunteer firefighter; and

(C) Is first diagnosed by a physician after July 1, 2009.

(b) Any condition or impairment of health arising under this subsection is presumed to result from the firefighter's employment. Denial of a claim for any condition or impairment of health arising under this subsection must be on the basis of clear and convincing medical evidence that the condition or impairment was not caused or contributed to in material part by the firefighter's employment.

(c) Notwithstanding paragraph (b) of this subsection, the presumption established under paragraph (b) of this subsection may be rebutted by clear and convincing evidence that the use of tobacco by the nonvolunteer firefighter is the major contributing cause of the cancer.

(d) The presumption established under paragraph (b) of this subsection does not apply to prostate cancer if the cancer is first diagnosed by a physician after the firefighter has reached the age of 55. However, nothing in this paragraph affects the right of a firefighter to establish the compensability of prostate cancer without benefit of the presumption.

(e) The presumption established under paragraph (b) of this subsection does not apply to claims filed more than 84 months following the termination of the nonvolunteer firefighter's employment as a nonvolunteer firefighter. However, nothing in this paragraph affects the right of a firefighter to establish the compensability of the cancer without benefit of the presumption.

(f) The presumption established under paragraph (b) of this subsection does not apply to volunteer firefighters.

(g) Nothing in this subsection affects the provisions of subsection (4) of this section.

(h) For purposes of this subsection, "nonvolunteer firefighter" means a firefighter who performs firefighting services and receives salary, hourly wages equal to or greater than the state minimum wage, or other compensation except for room, board, lodging, housing, meals, stipends, reimbursement for expenses or nominal payments for time and travel, regardless of whether any such compensation is subject to federal, state or local taxation. "Nominal payments for time and travel" includes, but is not limited to, payments for on-call time or time spent responding to a call or similar noncash benefits.

(6) Notwithstanding ORS 656.027 (6), any city providing a disability and retirement system by ordinance or charter for firefighters and police officers not subject to this chapter shall apply the presumptions established under subsection (5) of this section when processing claims for firefighters covered by the system.

Passed by House February 10, 2009

Repassed by House March 10, 2009

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Chief Clerk of House

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Speaker of House

Passed by Senate March 5, 2009

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President of Senate

Received by Governor:

.....M,....., 2009

Approved:

.....M,....., 2009

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Governor

Filed in Office of Secretary of State:

.....M,....., 2009

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Secretary of State

