

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
Seventy-Eighth Oregon Legislative
Assembly
2015 Regular Session
Legislative Revenue Office

Bill Number: HB 3189
Revenue Area: Income Taxes
Economist: Chris Allanach
Date: 3/23/2015

*Only Impacts on Original or Engrossed
Versions are Considered Official*

Measure Description: Creates a personal income tax credit of \$250 for firefighters who provide 100 hours of volunteer services. The credit is nonrefundable and may not be carried forward. States that this tax credit may not be claimed if the taxpayer claims the Voluntary Rural Emergency Medical Technician tax credit under ORS 315.622. Applies to tax years 2016 through 2023.

Revenue Impact (in \$Millions):

Impact Explanation: This bill would have a revenue loss that depends on the number of fighters who would be eligible for the tax credit. The purpose of this statement is to enable the bill to move to the House Committee on Revenue, where a full analysis will be completed.

Creates, Extends, or Expands Tax Expenditure: Yes No

The policy purpose of this measure is

Further Analysis Required