

**HB 3075 STAFF MEASURE SUMMARY**

**House Committee On Veterans and Emergency Preparedness**

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**Sub-Referral To:** House Committee On Revenue

**Meeting Dates:** 3/23

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**WHAT THE MEASURE DOES:**

Grants a tax credit of up to \$250 per tax year for resident or nonresident individuals who provide 100 hours of volunteer services, including training hours, to a fire department or rural fire protection district. Applies to tax years beginning on or after January 1, 2018 and before January 1, 2028. Takes effect on 91st day following adjournment sine die.

*FISCAL: May have fiscal impact*

*REVENUE: May have revenue impact*

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Rural areas are primarily served by volunteer first responders. Rural Fire Protection Districts face increased difficulty recruiting and retaining voluntary firefighters. The Oregon Volunteer Firefighters Association website currently indicates that Oregon has over 11,000 firefighters, 8,200 of whom are volunteers.

House Bill 3075 grants an income tax credit of \$250 to firefighters who perform 100 hours of volunteer service to encourage recruitment and retention.