

HB 3075 STAFF MEASURE SUMMARY

House Committee On Veterans and Emergency Preparedness

Action Date: 03/23/17

Action: Do pass and be referred to Revenue by prior reference

Vote: 8-0-0-0

Yeas: 8 - Boone, Esquivel, Evans, Lewis, Lively, Meek, Parrish, Post

Fiscal: Has minimal fiscal impact

Revenue: Revenue impact issued

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WHAT THE MEASURE DOES:

Grants an income tax credit of \$250 per year for individuals who provide at least 100 hours of volunteer service to a fire department or rural fire protection district. Applies to tax years beginning on or after January 1, 2018 and before January 1, 2026. Takes effect 91st day after *sine die*.

ISSUES DISCUSSED:

- History of similar measures
- Expenses for volunteer firefighters

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Oregon currently has over 11,000 firefighters, approximately 8,200 of whom are volunteers. Rural areas are primarily served by volunteers. Rural Fire Protection Districts report difficulty recruiting and retaining voluntary firefighters.

House Bill 3075 grants an income tax credit of \$250 per year to volunteer firefighters who perform at least 100 hours of service.