

## **SB 204 STAFF MEASURE SUMMARY**

### **Senate Committee On Health Care**

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**Prepared By:** Brian Nieuburt, LPRO Analyst

**Sub-Referral To:** Joint Committee On Tax Expenditures

**Meeting Dates:** 2/20

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#### **WHAT THE MEASURE DOES:**

Extends sunset for tax credit for provision of volunteer emergency medical services in rural areas to January 1, 2026.

*REVENUE: May have revenue impact, but no statement yet issued.*

*FISCAL: May have fiscal impact, but no statement yet issued.*

#### **ISSUES DISCUSSED:**

#### **EFFECT OF AMENDMENT:**

No amendment.

#### **BACKGROUND:**

The Oregon Office of Rural Health (ORH) has been the coordinating body for rural and frontier health in Oregon since 1979. In 2005, the Legislative Assembly passed Senate Bill 31, establishing a \$250 tax credit for individuals providing volunteer emergency medical services in rural areas. For the tax credit, rural is defined as a geographic area that is located at least 25 miles from any city with a population of 30,000 or more. The bill charged ORH with establishing criteria for certifying individuals who are certified as emergency medical technicians who are eligible for the tax credit. From 2015-2016, the an average of 400 individuals claimed the credit.

Senate Bill 204 extends the sunset of the volunteer emergency medical services tax credit from January 1, 2020 to January 1, 2026.