

HB 2138 STAFF MEASURE SUMMARY

House Committee On Veterans and Emergency Preparedness

Action Date: 03/26/19

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

Vote: 8-0-0-0

Yeas: 8 - Evans, Findley, Lewis, Meek, Neron, Wallan, Wilde, Zika

Fiscal: No fiscal impact

Revenue: Revenue impact issued

Prepared By: Patrick Brennan, LPRO Analyst

Meeting Dates: 3/12, 3/26

WHAT THE MEASURE DOES:

Extends the sunset, from 2020 to 2026, for the tax credit for providing volunteer emergency medical services in rural areas.

ISSUES DISCUSSED:

- Importance of volunteers in providing rural emergency medical services
- Estimated impact of tax credit
- Qualifications for receiving tax credit
- Approximately 400-450 people receive tax credit each year

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

In 2005, the Legislative Assembly enacted Senate Bill 31, which grants up to \$250 in personal income tax credit to eligible emergency medical service (EMS) providers who volunteer their services to eligible Oregon communities. To be eligible, an individual must be an EMS licensed by the State of Oregon and providing services on a volunteer basis; the EMS provider of volunteer services must either operate an ambulance service to and from emergency scenes or render emergency medical treatment on a volunteer basis, so long as total reimbursement does not represent more than 25 percent of gross income and does not exceed \$3,000 per calendar year; and time spent as an EMS volunteer in rural areas must be at least 20 percent of total EMS provider time and spent in an area at least 25 miles from a city with a population of 30,000 or more.