

**HB 2138 STAFF MEASURE SUMMARY**

**House Committee On Revenue**

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**Action Date:** 05/09/19

**Action:** Do pass. Refer to Tax Expenditures.

**Vote:** 5-0-2-0

**Yeas:** 5 - Findley, Marsh, Nathanson, Reschke, Smith G

**Exc:** 2 - Hernandez, Smith Warner

**Fiscal:** No fiscal impact

**Revenue:** Revenue impact issued

**Prepared By:** Kyle Easton, Economist

**Meeting Dates:** 5/6, 5/9

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**WHAT THE MEASURE DOES:**

Extends sunset to January 1, 2026, for \$250 personal income tax credit allowed to individuals licensed as providers of emergency medical services who provide volunteer emergency medical services in rural areas.

**ISSUES DISCUSSED:**

- Credit helps to offset both training costs of rural volunteer emergency medical technicians (EMTs) as well as direct costs of EMTs responding to emergencies in rural areas
- Percent of volunteers that can or do use the credit (exact figure is unknown).

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Oregon allows a personal income tax credit equal to \$250 for individuals licensed as emergency medical services (EMS) providers. To qualify for the credit, the licensed EMS provider must be certified by the Office of Rural Health as an individual who provided volunteer emergency medical services in a rural area. The volunteered rural services must comprise at least 20 percent of the total emergency medical services provided by the individual in the tax year. For purposes of the credit, rural area 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 credit is nonrefundable meaning tax liability cannot be reduced below zero.