

FISCAL IMPACT OF PROPOSED LEGISLATION
82nd Oregon Legislative Assembly – 2023 Regular Session

Measure: SB 728 - 5

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

Prepared by: Michael Graham
Reviewed by: John Borden, John Terpening, Doug Wilson
Date: February 15, 2023

Measure Description:

Establishes income tax credit for volunteer firefighters. Requires taxpayer, among other requirements, to be certified by the Department of Public Safety Standards and Training as a fire service professional to claim the credit.

Government Unit(s) Affected:

Department of Revenue, Judicial Department, Department of Public Safety Standards and Training

Analysis:

The proposed legislation has been determined to have

MINIMAL EXPENDITURE IMPACT

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.