

**SB 728 A STAFF MEASURE SUMMARY**

**Senate Committee On Veterans, Emergency Management, Federal and World Affairs**

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**Action Date:** 02/16/23

**Action:** Do pass with amendments. Refer to Tax Expenditures by prior reference. (Printed A-Eng).

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

**Yeas:** 5 - Gorsek, Linthicum, Manning Jr, Thatcher, Woods

**Fiscal:** Has minimal fiscal impact

**Revenue:** Revenue impact issued

**Prepared By:** Patrick Brennan, LPRO Analyst

**Meeting Dates:** 1/26, 2/9, 2/16

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**WHAT THE MEASURE DOES:**

Establishes an income tax credit for qualifying volunteer firefighters of up to \$1,000 per tax year. Applies to tax years beginning on or after January 1, 2024, and before January 1, 2030. Takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

- Important role played by volunteer firefighters in Oregon
- Factors affecting the ability to recruit and retain volunteer firefighters
- Time commitment required to be volunteer firefighter
- Similar tax credits for other types of first responders

**EFFECT OF AMENDMENT:**

Clarifies that qualification for tax credit requires certification by Department of Public Safety Standards and Training as a fire service professional plus one other from listed options.

**BACKGROUND:**

According to numbers provided by the State Fire Marshal, roughly 60 percent of Oregon's firefighters serve in a volunteer capacity, compared to 40 percent career firefighters. Nearly two-thirds of volunteer firefighters serve in fire protection districts, many of them rural districts, while about two-thirds of career firefighters serve in fire departments.

Senate Bill 728 A creates a tax credit for eligible Oregon volunteer firefighters. To qualify, a firefighter must be certified by the Department of Public Safety Standards and Training; provide volunteer service to a fire department, fire protection district, or municipal corporation; and meet at least one additional qualifier related to number of calls taken, training hours, or community engagement. Firefighters who already claim a similar tax credit for volunteer emergency medical services providers may not also qualify for the volunteer firefighter tax credit during the same year.