



OREGON FIRE CHIEFS ASSOCIATION

SERVING THOSE WHO LEAD

April 14, 2023

Senator Mark Meek and Representative Nancy Nathanson, Co-Chairs
Joint Committee on Tax Expenditures
Oregon State Legislature
900 Court Street
Salem, OR 97301

RE: SB 728

Co-Chairs Meek and Nathanson and Co-Vice Chairs Boquist, Reschke and Walters,

I am a director with the Oregon Fire Chiefs Association and an Assistant Chief with Clackamas Fire District 1. Thank you for the opportunity to provide testimony in support of SB 728 on behalf of the Oregon Fire Chiefs Association.

There are over 300 fire agencies in Oregon, and 94% of them utilize some, or all, volunteer staffing. This includes my fire district, where three of our twenty-one fire stations are staffed solely with volunteers.

Volunteer firefighters sacrifice family time, social activities, holidays, forego paid work opportunities, and pay for childcare to ensure that are trained in EMS, fire, and rescue skills, are available from home or in the station, and to respond to emergencies. Our volunteer firefighters are often the heart of communities, providing connections, fire and life safety education, and support in community events. They are vital to local and statewide fire and emergency services. It is critical to the state's security and livability to recruit and retain volunteer firefighters.

In 2022, the Firefighter Capacity Workgroup heard firsthand the challenges agencies are facing in recruiting and retaining volunteers. As part of the work group's research, LPRO completed a report, "Recruitment and Retention of Volunteer Firefighters in Oregon", in November 2022 (available [here](#)). The findings include that 70% of the respondents think their agency is struggling with volunteer retention and 31% of respondents identified that the number of volunteer firefighters in their department has significantly decreased within the last five years. Clackamas Fire District 1 has sixteen fully qualified suppression volunteers whereas we have typically maintained 50-60 suppression volunteers over the last several years. Clackamas Fire District 1 can accommodate 24 volunteers in an academy. However, our current academy only has sixteen.

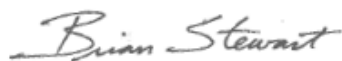
Table B-1 of the LPRO's report lists options to improve recruitment and retention by their impact. Compensation took the top position with a total only 1% higher than that of the State tax deductions, benefits, and credits option. However, there are significant limitations in providing financial compensation to volunteers such as funding limitations, IRS regulations and PERS implications. The complexity and restrictions of compensation was thoroughly studied by a coalition of Oregon fire service associations and the Special Districts Association of Oregon. Their Volunteer 360° Task Force White Paper (available [here](#)) recommends best practices for volunteer firefighter recruitment and retention, with a specific focus on reimbursement and compensation issues. The report highlighted the importance of following IRS accountable plans and the confusion of employment status when volunteers are compensated.

Providing tax credits to volunteer firefighters was identified by the LPRO report as the option with the second highest impact. Providing tax credits avoids the numerous compensation related taxation, employment, administrative, and PERS pitfalls identified in the Volunteer 360° Task Force's white paper. This combination of high recruitment and retention impact and regulatory compliance makes tax credits a desirable and easily administered benefit.

No singular approach will eliminate all the barriers to volunteerism. But SB 728 is an important and impactful first step. It recognizes our volunteer firefighters' contribution to fire and life safety and their personal sacrifice in serving Oregonians. The tax credit is a highly desired option for recruitment and retention and helps reduce burdens associated with volunteering. As we continue to work on the challenges of recruiting and retaining volunteers, this is a relatively simple and effective way to provide immediate assistance.

The Oregon Fire Chiefs Association is strongly in support of SB 728 and we hope you'll join us. Thank you for your time today and thank you to all who have sponsored and worked on this bill.

Sincerely,



Brian Stewart
Director, Oregon Fire Chiefs Association
Assistant Chief, Clackamas Fire District 1