



HB 3380 Tax Credits for Rural Emergency Medical Service Providers

House Committee On Revenue—Jody Wisner – 5.6.2025

My name is Jody Wisner and I am representing Tax Fairness Oregon, a network of volunteers who advocate a rational and equitable tax code.

HB 3380 seeks to increase an existing \$250 tax credit to \$1,000. LRO's current estimate is that this would cost the general fund \$100-200 thousand annually.

There is a genuine statewide interest in having emergency medical care providers in all our communities. Their presence can mean the difference between life and death for both local residents and travelers from distant cities.

However, tax credits are a poor solution to ensuring adequate staffing. The rural medical tax credit is simply another form of payment for services. It is not free money. It does not address the other recruiting issues in rural communities. An increase of \$750 a year is unlikely to make a true difference. Moreover, it is a clumsy way to address compensation issues since it is more impactful for higher income recipients. More targeted funding is usually a better compensation management approach.

In addition to HB 3380 there are over 60 other tax credit bills for this session, including for rural volunteer fire fighters and other rural medical providers. Granted, HB 3380 is one of the least expensive of the many tax credit bills and represents not just a local, but a statewide interest. However, once this committee gives the okay to this tax credit it becomes more difficult to say no to many of the other requests.

We read the bills and follow the money