House Bill 2500

Sponsored by Representative G SMITH; Representatives DALLUM, ESQUIVEL, GIROD, THATCHER, Senator L GEORGE (at the request of Christopher Jung)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced.**

Modifies qualification for tax credit for volunteer emergency medical technicians.

1 **A BILL FOR AN ACT**

2 Relating to tax credits; creating new provisions; and amending ORS 315.622.

3 **Be It Enacted by the People of the State of Oregon:**

4   **SECTION 1.** ORS 315.622 is amended to read:

5   315.622. (1) A resident or nonresident individual who is certified as eligible under ORS 442.550

6 to 442.570 and who is certified as an emergency medical technician under ORS chapter 682 shall be

7 allowed a credit against the taxes that are otherwise due under ORS chapter 316 if the Office of

8 Rural Health certifies that the individual provides volunteer emergency medical technician services

9 in a rural area that comprise at least 20 percent of the total **volunteer** emergency medical techni-

10 cian services provided by the individual in the tax year.

11   (2) The amount of the credit shall equal $250.

12   (3) A nonresident shall be allowed the credit under this section in the proportion provided in

13 ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from nonresi-

14 dent to resident occurs, the credit allowed by this section shall be determined in a manner consist-

15 ent with ORS 316.117.

16   (4) As used in this section, "rural area" means a geographic area that is located at least 25

17 miles from any city with a population of 30,000 or more.

18   **SECTION 2. The amendments to ORS 315.622 by section 1 of this 2007 Act apply to tax**

19 **credit certifications issued by the Office of Rural Health on or after January 1, 2008, and**

20 **before January 1, 2011.**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.