

HOUSE AMENDMENTS TO HOUSE BILL 2670

By JOINT COMMITTEE ON EMERGENCY PREPAREDNESS AND OCEAN POLICY

March 26

- 1 On page 1 of the printed bill, line 3, delete “emergency”.
- 2 In line 4, delete “medical technicians,” and delete “and first responders”.
- 3 Delete lines 7 through 27 and insert:
- 4 **“SECTION 2. (1) As used in this section:**
- 5 **“(a) ‘Fire department’ means a regularly organized fire department as that term is de-**
- 6 **defined in ORS 652.050.**
- 7 **“(b) ‘Fire protection district’ means a rural fire protection district organized under or**
- 8 **subject to ORS chapter 478.**
- 9 **“(c) ‘Firefighter’ has the meaning given that term in ORS 652.050.**
- 10 **“(d) ‘Volunteer services’ means services performed by a firefighter during work hours**
- 11 **and work shifts that are voluntary and that are not a condition of employment.**
- 12 **“(2) A resident or nonresident individual shall be allowed a credit against taxes that are**
- 13 **otherwise due under ORS chapter 316 if the individual provides 100 hours of volunteer ser-**
- 14 **VICES, including training hours, for a fire protection district or fire department in the tax**
- 15 **year.**
- 16 **“(3) The amount of the credit allowed under this section shall equal \$250.**
- 17 **“(4) The Department of Revenue may adopt rules relating to the administration and**
- 18 **enforcement of this section. The department shall prescribe a form that requires the chief**
- 19 **of the fire protection district or fire department to certify that the individual qualifies for**
- 20 **the credit allowed under this section.**
- 21 **“(5) The credit allowed under this section may not exceed the tax liability of the taxpayer**
- 22 **and may not be carried forward to another tax year.**
- 23 **“(6) A nonresident shall be allowed the credit under this section in the proportion pro-**
- 24 **vided in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident**
- 25 **or from nonresident to resident occurs, the credit allowed by this section shall be determined**
- 26 **in a manner consistent with ORS 316.117.**
- 27 **“(7) A credit may not be allowed under this section for any tax year for which a credit**
- 28 **is claimed under ORS 315.622.”.**
- 29 On page 2, delete lines 1 through 10.
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