

**HB 2138 STAFF MEASURE SUMMARY**

**House Committee On Veterans and Emergency Preparedness**

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

**Sub-Referral To:** House Committee On Revenue

**Meeting Dates:** 3/12, 3/26

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**WHAT THE MEASURE DOES:**

Extends the sunset for the tax credit for provision of volunteer emergency medical services in rural areas from 2020 to 2026.

**NOTE - measure has a subsequent referral to the House Committee on Revenue**

**ISSUES DISCUSSED:**

- Importance of volunteers in rural emergency medical services
- Estimated impact of tax credit
- Qualifications for receiving tax credit
- Approximately 400-450 people receive tax credit each year

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

In 2005, the Legislative Assembly enacted Senate Bill 31, which grants up to \$250 in personal income tax credit to eligible emergency medical service (EMS) providers who volunteer their services to eligible Oregon communities. To be eligible, an individual must be an EMT licensed by the State of Oregon and providing services on a volunteer basis; the EMS provider volunteer service must either operate an ambulance service to and from emergency scenes or render emergency medical treatment on a volunteer basis, so long as total reimbursement does not represent more than 25 percent of gross income and does not exceed \$3,000 per calendar year; and time spent as an EMS volunteer must be at least 20 percent of total EMS provider time and spent in an area at least 25 miles from a city of population 30,000 or greater.