



**OREGON FIRE DISTRICT
DIRECTORS ASSOCIATION**
EDUCATION • COORDINATION • LEGISLATION



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**Statement of Support:
HB 4097
House Revenue Committee
January 10, 2022**

The Oregon Fire District Directors Association (OFDDA), formed in 1950, serves the elected public officials of over 200 Fire Protection Districts throughout Oregon, all Special Districts formed under ORS Chapter 478. The five-member governing boards, who serve without compensation, are responsible for the financial and management oversight of the Districts.

The Oregon Volunteer Firefighters Association (OVFA), formed in 1957, offers an annual training conference for volunteers, both members and non-members, providing hands-on and classroom training as well as networking opportunities. These conferences rotate around the state, helping educate and train Oregon's 8,760 volunteer firefighters who must adhere to the same training requirements as paid firefighters.

Both associations strongly support HB 4097, which enacts a limited time \$1,000 tax credit for volunteer firefighters under criteria based on a specific level of participation as overseen by the Chief. The credit would be applicable for tax years 2023-2028. We believe this bill represents an incentive to attract and retain volunteer firefighters, which is a much-needed resource throughout all parts of Oregon, particularly our rural areas.

There is currently a \$250 tax credit for Emergency Medical Services Providers (Emergency Medical Responders, EMT Basic, Advanced EMT, EMT-Intermediate or Paramedic) licensed by the State of Oregon, but it is very narrowly written:

- The EMS Provider volunteer must be properly trained under Oregon law and either operates an ambulance to and from the scene of an emergency or renders emergency medical treatment on a volunteer basis so long as the total reimbursement received for such volunteer services does not represent more than 25% of their gross annual income and does not exceed \$3,000 per calendar year.
- The time spent providing EMS Provider services as a volunteer must be 20% or more of the total EMS Provider time (paid and volunteer combined). In addition, the volunteer time must be spent with a station or agency located in a qualifying area, which is 25 miles from a city of 30,000 or more. All stand-by, response and training time spent as an EMT counts.

HB 4097 would implement a broader tax credit and make it available to all volunteer firefighters meeting the required participation criteria. The bill would help close the gap of funds spent out-of-pocket for volunteer services. While most districts and departments reimburse volunteer firefighters for gas and other direct expenses, not every district or department can afford to cover all costs. And it certainly does not cover missed dinner with the family, cancelled plans, lost sleep, or a son or daughter's missed baseball games.

Our volunteer firefighters are one of Oregon's most valuable resources. They place their lives on the line when called upon, often without thought for the risks they are taking to help their neighbors. And, they help keep property taxes down by giving unselfishly of their time and training.

On behalf of the Oregon Fire District Directors Association and the Oregon Volunteer Firefighters Association, we thank you for your support of HB 4097.