

**SB 728 A STAFF MEASURE SUMMARY**

**Joint Committee On Tax Expenditures**

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**Prepared By:** Kyle Easton, Economist

**Meeting Dates:** 4/14

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**WHAT THE MEASURE DOES:**

Creates income tax credit equal to \$1,000 available to an individual that provides volunteer firefighter services in accordance with stipulated requirements. Specifies credit may not exceed tax liability of taxpayer and may not be carried forward to another tax year. Requires fire chief or equivalent officer to certify to Department of Revenue individual(s) that qualify for the credit and requires taxpayer to be certified during the tax year by the Department of Public Safety Standards and Training. Disallows credit for any tax year in which taxpayer claims income tax credit for rural emergency medical services. Applies to tax years beginning on or after January 1, 2024 and before January 1, 2030. Takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Volunteer firefighter is defined in ORS 652.050 as "a person who performs services as a firefighter for a regularly organized fire department and whose work hours and work shifts are voluntary and whose volunteer service is not a condition of employment". To qualify for the proposed credit, a volunteer firefighter must provide volunteer services during the tax year to: a regularly organized fire department, a rural fire protection district, a municipal corporation, or any other public or private safety agency that provides fire fighting services. The taxpayer must also complete at minimum two specified actions as a volunteer firefighter during the year. According to the Oregon Volunteer Firefighters Association, Oregon has about 8,760 volunteer firefighters.