

## HB 3150 STAFF MEASURE SUMMARY

### House Committee On Emergency Management, General Government, and Veterans

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

**Meeting Dates:** 2/4, 2/20

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#### WHAT THE MEASURE DOES:

The measure creates an income tax credit of \$1,000 to individuals that provide volunteer firefighting services in accordance with stipulated requirements.

#### Detailed Summary

- Allows a \$1,000 tax credit to residents and nonresidents who provide volunteer firefighting services in Oregon, including training hours and services to fire departments, rural fire protection districts, municipal corporations and other private or public safety agencies.
- Describes specific requirements that volunteers need to meet for the tax credit and disallows the credit can exceed the tax liability of the taxpayer or be carried forward to another tax year.
- Allows the Department of Revenue to adopt rules relating to the administration and enforcement of the act.
- Describes the nonresident tax credit allowance (ORS 316.117). Stipulates that this tax credit cannot be applied if a credit is claimed as a rural emergency medical services provider (ORS 315.622).
- Applies to tax years beginning on or after January 1, 2026, and before January 1, 2032.
- Takes effect on the 91<sup>st</sup> day following adjournment sine die.

Fiscal impact: Minimal Impact

Revenue impact: Revenue Lite

#### ISSUES DISCUSSED:

- Volunteer firefighter recruitment and retention efforts
- Personal expenses to volunteer firefighters responding to calls and to training activities
- Demonstrated need for volunteer firefighters

#### EFFECT OF AMENDMENT:

No amendment.

#### BACKGROUND:

Volunteer firefighting 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.” According to the Oregon Volunteer Firefighter Association, Oregon has approx. 8,760 volunteer firefighters.