

HB 3380 STAFF MEASURE SUMMARY

House Committee On Behavioral Health and Health Care

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Sub-Referral To: House Committee On Revenue

Meeting Dates: 3/20, 4/8

WHAT THE MEASURE DOES:

The measure increases the size of the of the Oregon Rural Volunteer Emergency Medical Services (EMS) Provider Tax Credit from \$250 to \$1000 beginning in tax year 2026 and extends the Tax Credit sunset until January 1, 2030. It directs the Oregon Office of Rural Health to submit a report on providers eligible for the tax credit to the interim committees of the Legislative Assembly related to health care and to the EMS Program by September 15th.

Fiscal impact: Minimal fiscal impact

Revenue impact: Revenue impact issued

ISSUES DISCUSSED:

- Intention of renewing and increasing the tax credit

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

The passage of Senate Bill 31 (2005) granted a [tax credit](#) to volunteer Emergency Medical Services (EMS) providers, including Emergency Medical Responders, Emergency Medical Technicians, and Paramedics, who serve rural areas (as identified by the Oregon Office of Rural Health) and meet certain eligibility criteria. The current rural EMS tax credit offers an annual \$250 personal income tax credit and is set to sunset on December 31, 2028. As of 2024, seven other states offer a statewide income tax credit to volunteer EMS providers. Of those, four offer a tax credit that is greater than \$250 (Delaware, Illinois, Oklahoma, and West Virginia). According to a report by the Legislative Revenue Office, in [2022](#) about 200 taxpayers claimed the Oregon Rural Volunteer EMS Tax Credit for total of around \$50,000 in tax credits issued.

The Emergency Medical Services Modernization Act of 2024, House Bill [4081](#), established the EMS [Program](#) within the Oregon Health Authority. The EMS Program is responsible for developing and regulating systems to support the delivery of quality emergency care, ensuring that Oregon's EMS systems are fully prepared to respond efficiently and effectively. The ultimate goal of EMS modernization is to create regional emergency care systems capable of serving patients by directing them to appropriately resourced facilities to meet their acute needs. A component of EMS modernization is the implementation of statewide standards, regional plans, and locally specific protocols. EMS modernization activities will be implemented in [phases](#) over a several year period.

House Bill 3380 increases the size of the of the Oregon Rural Volunteer Emergency Medical Services Provider Tax Credit, extends the credit's sunset, and creates new annual reporting requirements regarding the credit's usage. .