

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
83rd Oregon Legislative Assembly  
2025 Regular Session  
Legislative Revenue Office

**Bill Number:** HB 3380  
**Revenue Area:** Personal Income Tax  
**Economist:** Kyle Easton  
**Date:** 5/22/2025

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

**Measure Description:**

Increases the tax credit allowed to rural volunteer emergency medical services providers from \$250 per tax year to \$1,000. The credit value increase applies to tax years beginning on or after January 1, 2026. Extends sunset of tax credit certification by two years, from January 1, 2028, to January 1, 2030.

**Revenue Impact (in \$Millions):**

	Fiscal Year		Biennium		
	2025-26	2026-27	2025-27	2027-29	2029-31
<b>General Fund</b>	\$0	-\$0.2	-\$0.2	-\$0.4	-\$0.2

**Impact Explanation:**

Impact is comparatively lower in 2025-27 reflective of the increase in credit value beginning midway through the biennium. Decreased revenue loss in 2029-31 reflects credit's sunset following tax year 2029. Use of the tax credit has been declining since 2014 with about 200 taxpayers claiming the credit in tax year 2022 (most recently published figure) compared to about 600 in 2014. Revenue estimate assumes the number of taxpayers claiming the credit remains relatively consistent in future years. Most taxpayers are expected to have sufficient tax liability to claim the full \$1,000 tax credit value. Estimate was made based on an analysis of historic credit use, income distribution of taxpayers claiming the credit, and employment projections for emergency medical providers.

**Creates, Extends, or Expands Tax Expenditure:** Yes ☒ No ☐

The policy purpose of this credit is to help defray the out-of-pocket costs of rural volunteer providers of emergency medical services.