

**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:	4/2/2025

*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:**

Initial preliminary revenue analysis indicates this measure will change General Fund revenue by about -\$100K to -\$200K annually. This statement is for the purpose of moving the bill to the House Committee on Revenue. A full revenue impact analysis will be conducted as the bill is considered in that committee.

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

**Further Analysis Required**