

# House Bill 2526

Sponsored by Representative EVANS (Pre-session filed.)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act makes a new tax credit for volunteer firefighters. (Flesch Readability Score: 61.3).

Grants income tax credit to firefighters and other registered individuals who provide volunteer services, including services to rural fire protection districts or fire departments.

Applies to tax years beginning on or after January 1, 2026, and before January 1, 2032.

Takes effect on the 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to income tax credits for individuals who provide volunteer emergency services; and pre-  
3 scribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Section 2 of this 2025 Act is added to and made a part of ORS chapter 315.**

6 **SECTION 2. (1) As used in this section:**

7 (a) **"Fire department" means a regularly organized fire department as that term is de-**  
8 **fin ed in ORS 652.050.**

9 (b) **"Firefighter" has the meaning given that term in ORS 652.050.**

10 (c) **"Fire protection district" means a rural fire protection district organized under or**  
11 **subject to ORS chapter 478.**

12 (d) **"Volunteer services" means services performed by a firefighter during work hours**  
13 **and work shifts that are voluntary and that are not a condition of employment, or voluntary**  
14 **services provided by individuals registered under the statewide emergency registry system**  
15 **required ORS 401.256 or under other rural community response programs.**

16 (2) **A resident or nonresident individual shall be allowed a credit against taxes that are**  
17 **otherwise due under ORS chapter 316 if the individual provides 100 hours of volunteer ser-**  
18 **vices, including training hours, for a fire protection district or a fire department in the tax**  
19 **year.**

20 (3) **The amount of the credit allowed under this section shall equal \$250.**

21 (4) **The Department of Revenue may adopt rules relating to the administration and**  
22 **enforcement of this section. The department shall prescribe a form that requires the chief**  
23 **of the fire protection district or fire department to certify that the individual qualifies for**  
24 **the credit allowed under this section.**

25 (5) **The credit allowed under this section may not exceed the tax liability of the taxpayer**  
26 **and may not be carried forward to another tax year.**

27 (6) **A nonresident shall be allowed the credit under this section in the proportion provided**  
28 **in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from**

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 nonresident to resident occurs, the credit allowed by this section shall be determined in a  
2 manner consistent with ORS 316.117.

3 (7) A credit may not be allowed under this section for any tax year for which a credit is  
4 claimed under ORS 315.622.

5 SECTION 3. Section 2 of this 2025 Act applies to tax years beginning on or after January  
6 1, 2026, and before January 1, 2032.

7 SECTION 4. This 2025 Act takes effect on the 91st day after the date on which the 2025  
8 regular session of the Eighty-third Legislative Assembly adjourns sine die.

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