

# House Bill 3380

Sponsored by Representative GRAYBER

## 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 tax credit bigger for some EMS providers and keeps the tax credit in the law until the year 2030. (Flesch Readability Score: 62.1).

Increases the tax credit allowed to rural volunteer emergency medical services providers from \$250 per tax year to \$1,000 per tax year. Requires the Office of Rural Health to annually submit to the interim committees of the Legislative Assembly related to health care and to the Emergency Medical Services Program a report that includes the number of taxpayers eligible for the tax credit. Extends the tax credit sunset to January 1, 2030.

## A BILL FOR AN ACT

1  
2 Relating to emergency medical services providers; creating new provisions; and amending ORS  
3 315.622 and section 66, chapter 832, Oregon Laws 2005.

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

5 **SECTION 1.** ORS 315.622 is amended to read:

6 315.622. (1) A resident or nonresident individual who is certified as eligible under ORS 442.561  
7 to 442.570 and who is licensed as an emergency medical services provider under ORS chapter 682  
8 shall be allowed a credit against the taxes that are otherwise due under ORS chapter 316 if the  
9 Office of Rural Health certifies that the individual provides volunteer emergency medical services  
10 in a rural area that comprise at least 20 percent of the total emergency medical services provided  
11 by the individual in the tax year.

12 (2) The amount of the credit shall equal [*\$250*] **\$1,000**.

13 (3) A nonresident shall be allowed the credit under this section in the proportion provided in  
14 ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from nonresi-  
15 dent to resident occurs, the credit allowed by this section shall be determined in a manner consist-  
16 ent with ORS 316.117.

17 (4) As used in this section, "rural area" means a geographic area that is located at least 25  
18 miles from any city with a population of 30,000 or more.

19 (5) The Office of Rural Health shall provide information to the Department of Revenue about  
20 all taxpayers that are eligible for a tax credit under this section, if required by ORS 315.058.

21 (6) **Not later than September 15 of each year, the office shall, in the manner provided in**  
22 **ORS 192.245, submit a report on the number of taxpayers eligible for the tax credit described**  
23 **under this section to the interim committees of the Legislative Assembly related to health**  
24 **care and to the Emergency Medical Services Program established in section 2, chapter 32,**  
25 **Oregon Laws 2024.**

26 **SECTION 2.** Section 66, chapter 832, Oregon Laws 2005, as amended by section 26, chapter 913,  
27 Oregon Laws 2009, section 16, chapter 750, Oregon Laws 2013, section 28, chapter 579, Oregon Laws  
28 2019, and section 10, chapter 490, Oregon Laws 2023, is amended to read:

**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       **Sec. 66.** ORS 315.622 applies to tax credit certifications issued by the Office of Rural Health  
2 on or after January 1, 2006, and before January 1, [2028] **2030.**

3       **SECTION 3.** The amendments to ORS 315.622 by section 1 of this 2025 Act apply to tax  
4 years beginning on or after January 1, 2026.

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