

### Background

[Senate Bill 545](#) reintroduces a similar concept to [Senate Bill 728 \(2023\)](#) that allows volunteer firefighters completing certain education, training, certification, and minimum service requirements to claim a nonrefundable tax credit on their personal income tax return. The credit must be certified by the chief of the fire department or other public or private safety agency. This tax credit will be available for tax years 2026-31.

### Certification Reporting

Parties responsible for certifying the credit will be responsible for tracking the required information for each individual and reporting that information in a manner established by the department. The number of eligible taxpayers is undetermined at this time.

If the bill is approved, the department will convene a Rules Advisory Committee to develop a certification process that can limit the burden of the additional tasks required of the reporting individuals.

### Bill Clarification

For awareness, Section 2(7) can be interpreted to read that an individual claiming a \$250 tax credit under ORS 315.622, Rural Emergency Medical Service Providers, will not be allowed to claim this new volunteer firefighter tax credit.

To clarify for taxpayers, the amount of credit that can be claimed on their return, the department suggests an amendment to clarify whether:

- The credit claimed is the greater of the volunteer firefighter credit or the emergency medical service credit; **OR**
- Eligible taxpayers can claim the volunteer firefighter credit and the emergency medical service credit, to a maximum of \$1,000.

### Agency Contact

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