



To: **Members of the Senate Committee on Finance and Revenue**

From: **Chief Ben Stange**
Polk County Fire District No. 1
Oregon Fire Chiefs Association & SDAO Fire Districts

Chief Brian Stewart
Clackamas Fire District
Oregon Fire Chiefs Association & SDAO Fire Districts

Date: **January 29, 2025**

Re: **SB 545 - Support for an Income Tax Credit for Volunteer Firefighters**

Chair Meek, Vice-Chair McLane, and Members of the committee,

We are writing on behalf of the Special Districts Association of Oregon (SDAO) and the Oregon Fire Chiefs Association (OFCA) to express our strong support of SB 545, which would provide a \$1,000 tax credit to volunteer firefighters in the state of Oregon. This bill recognizes the invaluable contributions of these dedicated individuals who selflessly serve their communities, often at great personal sacrifice.

We recognize that many groups and disciplines see their volunteers as deserving of this type of tax credit. Volunteer firefighters, however, represent a truly unique pillar of safety in our communities and across Oregon. There are over 300 fire agencies in Oregon, and an overwhelming percentage of them depend on volunteers as a part of their response plan to keep the public safe.

In 2022, with the help of the Legislative Policy and Research Office (LPRO), the Firefighter Capacity Workgroup polled active volunteer firefighters from across the state. One of the areas explored was what could be done to not only recruit, but also to retain volunteers. Active volunteers were presented with over fifty items that could be used to incentivize them to continue volunteering. State tax credit ranked as the second most likely item to increase their odds of continuing to serve.

Volunteer firefighters play an essential role in protecting lives and property in Oregon. They respond to a wide range of emergencies, including structure fires, wildfires, motor vehicle crashes, medical emergencies, and others. They often work long hours under difficult and dangerous conditions, and they do so without expectation of compensation. This tax credit would not only offset some of the personal expenses our volunteer firefighters and their families incur, but would also acknowledge their personal sacrifice they make for their fellow Oregonians.

The bill includes several important requirements, such as a minimum number of hours drilling, a minimum number of emergency responses, and involvement in community education. These requirements ensure that only those who are truly committed to serving their communities will qualify for the tax credit.

I urge you to support SB 545. This bill would send a clear message that Oregon values the contributions of its volunteer firefighters and is committed to supporting them. Thank you for your consideration!

Respectfully submitted,
Chief Ben Stange, Polk County Fire District 1
Chief Brian Stewart, Clackamas County Fire