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Statement of Support: HB 3150 House Committee on Emergency Management, General Government, and Veterans Submitted by: Genoa Ingram February 4, 2025

The Oregon Fire District Directors Association (OFDDA), formed in 1950, serves the elected public officials of over 200 Fire Protection Districts throughout Oregon, all Special Districts formed under ORS Chapter 478. The five-member governing boards, who serve without compensation, are responsible for the financial and management oversight of the Districts.

The Oregon Volunteer Firefighters Association (OVFA), formed in 1957, offers an annual training conference for volunteers, both members and non-members, providing hands-on and classroom training as well as networking opportunities. These conferences rotate around the state, helping educate and train Oregon's 8,760 volunteer firefighters who must adhere to the same training requirements as paid career firefighters.

Both associations strongly support HB 3150 which enacts a limited time \$1,000 tax credit for volunteer firefighters under criteria based on a specific level of participation. The credit would be applicable for tax years beginning on or after January 1, 2026, and before January 1, 2032. We believe this bill represents an incentive to attract and retain volunteer firefighters, which is a much-needed resource throughout all parts of Oregon, particularly our rural areas

The question the OFDDA receives most often, both from members and non-members, is "what is the State doing to help attract and retain volunteer firefighters?" HB 3150 would implement a tax credit available to all volunteer firefighters meeting the required participation criteria. The bill would help close the gap of funds spent out-of-pocket for volunteer services. While most districts and departments reimburse volunteer firefighters for gas and other direct expenses, not every district or department can afford to cover all costs. And it certainly does not cover missed dinner with the family, cancelled plans, lost sleep, or a son or daughter's missed baseball games.

Our volunteer firefighters are one of Oregon's most valuable resources. They place their lives on the line when called upon, often without thought for the risks they are taking to help their neighbors. And, they help keep property taxes down by giving unselfishly of their time and training.

While not all volunteers will qualify, based on their income and tax obligations, HB 3150 is an excellent first step in providing incentives to encourage volunteerism. On behalf of the Oregon Fire District Directors Association and the Oregon Volunteer Firefighters Association, we thank you for your support of HB 3150.