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TESTIMONY IN SUPPORT OF HB3150

Providing Tax Credits for Volunteer Firefighters

INTRODUCTION

Honorable Chairperson and Members of the Oregon Legislature,

My name is Peggy S. Browne, Manager of Government Relations for Oregon Trail Electric Cooperative (OTEC). I am writing today to express our support for House Bill 3150. This bill seeks to establish a new income tax credit for volunteer firefighters as a means of recognizing and supporting the invaluable contributions of these dedicated individuals who selflessly serve our communities.

BACKGROUND AND IMPORTANCE OF VOLUNTEER FIREFIGHTERS

Volunteer firefighters play an indispensable role in ensuring the safety and well-being of our communities. They are the backbone of our critical rural fire departments and rangeland fire protection associations, providing essential services often at great personal sacrifice. They respond to emergencies, participate in extensive training, and engage in public education, often with little or no form of compensation. In 2024, approximately 1.9 million acres burned in Oregon, breaking the 2020 record, with many of these fires occurring in or near OTEC territory. Statewide, there were over 2000 fires. House Bill 3150 proposes an income tax credit of \$1,000 for volunteer firefighters who meet specific criteria, providing much-needed recognition and support for their selfless service.

The tax credit proposed in HB3150 acknowledges volunteer firefighters dedication and encourages continued participation, which is crucial for the safety and resilience of our communities and electrical infrastructure.



Criteria for Eligibility

To qualify for the tax credit, volunteer firefighters must complete at least two of the following activities during the tax year:

- Respond to at least 10% of calls for assistance
- Participate in at least 60 training hours
- Engage in at least one community event
- Deliver at least 20 hours of public education on fire safety and prevention
- Earn a certification approved by the Department of Public Safety Standards and Training

These criteria ensure that the tax credit is awarded to those who are actively contributing to the safety and education of our communities.

IMPLEMENTATION AND ADMINISTRATION

The Department of Revenue will oversee the administration and enforcement of this tax credit. A certification process involving fire chiefs and directors of safety agencies will ensure that only eligible individuals receive the credit. This process safeguards the integrity of the program and ensures that it benefits those who truly deserve it.

ECONOMIC AND SOCIAL IMPACT

Providing a tax credit to volunteer firefighters has both economic and social benefits. Economically, it offers a modest financial incentive that can help offset the costs associated with volunteer service, such as travel, equipment, and training. Socially, it reinforces the value we place on community service and encourages more individuals to volunteer.

Volunteer firefighters often drive their own vehicles to the firehouse or directly to emergency locations. The 60 hours of training required annually is completed on their own time without reimbursement. This commitment means time away from family and friends, and they can be called out multiple times a day, whether during breakfast, dinner, school events, or even while at the grocery store. This level of dedication comes at a significant personal cost, especially in an era when it is increasingly challenging to find committed individuals.

O TEC is committed to supporting volunteer firefighters by providing direct and indirect support to fire districts in our four-county service territory. This support includes providing financial donations to each district, providing free cutting-edge virtual reality (VR) training on topics such as downed powerline safety, promoting volunteerism with local fire districts and providing grant writing support as needed. Additionally, O TEC collaborates with local rural fire departments to enhance wildfire mitigation efforts. This includes sharing mapping data of high fire risk areas, conducting year-round vegetation management, and hardening our system to be more resistant to wildfires. This collaborative relationship with local rural fire districts contributes to their readiness and efficiency when responding to emergent situations which, in turn, contributes to the reliability of our system.



CONCLUSION

In conclusion, HB3150 is a vital piece of legislation that supports our volunteer firefighters, who are indispensable to the safety and resilience of our communities. This tax credit acknowledges their hard work, dedication, and the risks they take to protect us. On behalf of the Oregon Trail Electric Cooperative, I urge the members of the Oregon Legislature to pass HB3150 and demonstrate our collective appreciation for these everyday heroes.

Thank you for your time and consideration.

Sincerely,

Peggy S. Browne