

House Bill 2394

Sponsored by Representative LEVY B (Presession filed.)

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 new tax credit for volunteer firefighters. (Flesch Readability Score: 61.3).

Establishes an income tax credit for volunteer firefighters.

Applies to tax years beginning on or after January 1, 2026, and before January 1, 2032.

Takes effect on the 91st day following adjournment sine die.

A BILL FOR AN ACT

1 Relating to an income tax credit for volunteer firefighters; and prescribing an effective date.

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

3 **SECTION 1. Section 2 of this 2025 Act is added to and made a part of ORS chapter 315.**

4 **SECTION 2. (1) As used in this section:**

5 (a) "Firefighter" and "volunteer firefighter" have the meanings given those terms in ORS
6 **652.050.**

7 (b) "Volunteer services" means services performed by a firefighter during work hours
8 **and work shifts that are voluntary and that are not a condition of employment.**

9 (2) A resident or nonresident individual shall be allowed a credit in the amount of \$1,000
10 **against taxes that are otherwise due under ORS chapter 316 if during the tax year the indi-**
11 **vidual provides volunteer services, including training hours, to:**

12 (a) A regularly organized fire department as defined in ORS 652.050;

13 (b) A rural fire protection district organized under ORS chapter 478;

14 (c) A municipal corporation as defined in ORS 294.311; or

15 (d) Any other public or private safety agency, as defined in ORS 181A.355, that provides
16 **fire fighting services.**

17 (3) In order to claim a credit under this section, a taxpayer must during the tax year
18 **complete at least two of the following as a volunteer firefighter:**

19 (a) Respond to a minimum of 10 percent of calls for assistance received by the volunteer
20 **firefighter;**

21 (b) Participate in at least 60 training hours;

22 (c) Participate in at least one community engagement event not described in paragraph
23 **(d) of this subsection;**

24 (d) Participate in at least 20 hours of public education service delivering information
25 **about fire safety and prevention; or**

26 (e) Earn a certification approved by the Department of Public Safety Standards and
27 **Training and available to a fire service professional.**

28 (4) The Department of Revenue may adopt rules relating to the administration and
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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 enforcement of this section. The department shall prescribe a form that requires the chief
2 of the fire protection district or fire department or the director of another public or private
3 safety agency to certify that the individual qualifies for the credit allowed under this section.

4 (5) The credit allowed under this section may not exceed the tax liability of the taxpayer
5 and may not be carried forward to another tax year.

6 (6) A nonresident shall be allowed the credit under this section in the proportion provided
7 in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from
8 nonresident to resident occurs, the credit allowed by this section shall be determined in a
9 manner consistent with ORS 316.117.

10 (7) A credit may not be allowed under this section for any tax year for which a credit is
11 claimed under ORS 315.622.

12 SECTION 3. Section 2 of this 2025 Act applies to tax years beginning on or after January
13 1, 2026, and before January 1, 2032.

14 SECTION 4. This 2025 Act takes effect on the 91st day after the date on which the 2025
15 regular session of the Eighty-third Legislative Assembly adjourns sine die.

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