



NANCY NATHANSON
STATE REPRESENTATIVE
DISTRICT 13
HOUSE OF REPRESENTATIVES

March 3, 2022

Timothy G. Sekerak
Chief Clerk of the House
State Capitol Building, H271
Salem, OR 97301

RE: Vote Explanation on HB 4097

Dear Chief Clerk Sekerak,

During yesterday morning's House floor session, I voted against a procedural motion to bring HB 4097 to the floor. The bill would have created an income tax credit for volunteer firefighters, which is a concept that I support exploring further.

Tax credits are one of several different tax expenditures. It's called an "expenditure" because it's a choice about spending tax dollars, outside the appropriations process.

This bill did not get a thorough vetting this session because tax credit decisions are generally considered during our long legislative sessions in odd years, when we have a Joint Committee that reviews all new and expiring tax credits. That's an important process that analyzes the impacts of tax credits on funding for critical services like our schools, health care programs, and public safety, so we can weigh the tradeoffs of these big decisions.

In testimony on this bill, proponents have stated that between 70-80% of the fire services in this state are fulfilled by volunteer firefighters. I commend these brave volunteers for stepping up to help meet the demand in their communities where professional fire services are not available. In addition to considering an income tax credit for volunteer firefighters in the long session, the legislature can and should explore additional policy options for recruiting and retaining firefighters and organizing fire districts to ensure a statewide approach to address the tremendous burden of fighting fires.

Sincerely,

Nancy Nathanson, Oregon State Representative, House District 13