

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 1632 Session of  
2013

---

INTRODUCED BY KNOWLES, O'NEILL, MILLARD, BOBACK, TALLMAN,  
BARRAR, V. BROWN, CAUSER, HARHART, SWANGER, DUNBAR, MCGEEHAN,  
WATSON, R. MILLER, REESE, KAUFFMAN, MAHONEY, C. HARRIS,  
D. COSTA, GINGRICH, GOODMAN, KIRKLAND, TOOHL, MARSICO,  
MICOZZIE, MOUL, KORTZ, CALTAGIRONE, ROCK, WHITE, GILLEN,  
DEASY, DENLINGER, BIZZARRO, EVERETT, HEFFLEY, MURT, GABLER  
AND FARRY, AUGUST 2, 2013

---

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY  
PREPAREDNESS, AUGUST 2, 2013

---

AN ACT

1 Providing for employment rights of members of volunteer  
2 emergency service organizations and for tax credits for  
3 employers of employee-volunteers; and repealing provisions  
4 regarding employment sanctions for volunteer firefighters.

5 The General Assembly of the Commonwealth of Pennsylvania  
6 hereby enacts as follows:

7 CHAPTER 1

8 GENERAL PROVISIONS

9 Section 101. Short title.

10 This act shall be known and may be cited as the Emergency  
11 Response Volunteer Employment Protection Act.

12 Section 102. Legislative findings and declaration.

13 (a) Findings enumerated.--The General Assembly finds as  
14 follows:

15 (1) Over 85% of all emergency service personnel in this  
16 Commonwealth are volunteers.

1           (2) Volunteer emergency service personnel have saved  
2 many lives and millions of tax dollars for the citizens of  
3 this Commonwealth.

4           (3) During the past decade, the ranks of volunteer  
5 emergency service personnel have decreased by more than 10%.

6           (4) This decrease in manpower within this Commonwealth's  
7 volunteer emergency services, coupled with increasing  
8 conflicts with the volunteer's professional duties, has  
9 resulted in:

10           (i) Manpower response shortages to emergency calls.

11           (ii) A decrease in the number of volunteers  
12 permitted and able to participate in necessary, and  
13 sometimes required, emergency service training.

14           (iii) A greater risk to those who are permitted to  
15 respond to an emergency call.

16 (b) Declaration.--The General Assembly declares as follows:

17           (1) It is vital to provide new ways to attract and  
18 retain volunteer emergency service personnel without placing  
19 an undue burden on taxpayers or businesses throughout this  
20 Commonwealth.

21           (2) It is in the public interest for the General  
22 Assembly to:

23           (i) Encourage private employers to permit an  
24 employee who is a member of a volunteer emergency service  
25 organization to leave work in response to an emergency  
26 call or respond to an emergency call prior to the start  
27 of work in the employee's capacity as a member of a  
28 volunteer emergency service organization, with the option  
29 of pay, and no loss of time or efficiency rating, by  
30 providing a tax credit to the employer for the period

1 during which the employee-volunteer is absent from work  
2 because of the employee-volunteer's response to an  
3 emergency call, provided the employee is in compliance  
4 with a prearranged, preapproved release policy of the  
5 employer.

6 (ii) Encourage private employers to permit an  
7 employee who is a member of a volunteer emergency service  
8 organization to take a paid leave of absence at the  
9 request of the chief executive officer of the volunteer  
10 emergency service organization to which the employee-  
11 volunteer belongs in order to participate in emergency  
12 service training by providing a tax credit to the  
13 employer for a period of no more than five days per year  
14 during which the employee-volunteer is participating in  
15 emergency service training, provided the employee is in  
16 compliance with a prearranged, preapproved release policy  
17 of the employer.

18 (iii) Require that the Commonwealth and its  
19 political subdivisions permit an employee who is a member  
20 of a volunteer emergency service organization to respond  
21 to an emergency call prior to the start of work in the  
22 employee's capacity as a member of a volunteer emergency  
23 service organization, with the option of pay, and no loss  
24 of time or efficiency rating, provided the employee is in  
25 compliance with a prearranged, preapproved release policy  
26 of the Commonwealth or political subdivision.

27 (iv) Authorize the Commonwealth and its political  
28 subdivisions to permit an employee who is a member of a  
29 volunteer emergency service organization to leave work in  
30 response to an emergency call, with or without pay, and

1 no loss of time or efficiency rating, and to take an  
2 optional paid leave of absence at the request of the  
3 chief executive officer of the volunteer emergency  
4 service organization to which that employee-volunteer  
5 belongs in order to participate in emergency service  
6 training for a period of up to five days per year,  
7 provided the employee is in compliance with a  
8 prearranged, preapproved release policy of the  
9 Commonwealth or political subdivision.

10 Section 103. Definitions.

11 The following words and phrases when used in this act shall  
12 have the meanings given to them in this section unless the  
13 context clearly indicates otherwise:

14 "Commonwealth." A department, agency, board, commission or  
15 instrumentality of State government.

16 "Discriminate." To take any action against an employee which  
17 adversely affects the employee's regular pay to any extent not  
18 provided for in this act, the employee's job status or  
19 opportunity for promotion or the employee's right to any benefit  
20 granted by the employer to other similarly situated employees.

21 "Employee-volunteer." A member of a volunteer emergency  
22 service organization who is in the employ of the Commonwealth, a  
23 political subdivision or a private employer.

24 "Employer." An individual, partnership, association,  
25 corporation, business trust or any person or group of persons  
26 acting directly or indirectly in the interest of an employer in  
27 relation to any employee.

28 "Line of duty." All that is required or normally associated  
29 with responding to and returning from an emergency call.

30 "Political subdivision." A county, city, borough,

1 incorporated town, township, home rule municipality, school  
2 district or municipal authority.

3 "Volunteer ambulance service." A nonprofit chartered  
4 corporation, association or organization located in this  
5 Commonwealth which is regularly engaged in the service of  
6 providing emergency medical care and transportation of patients.

7 "Volunteer emergency service organization." An organization  
8 which is a volunteer fire company, volunteer ambulance service,  
9 volunteer rescue squad or volunteer hazardous material response  
10 team.

11 "Volunteer fire company." A nonprofit chartered corporation,  
12 association or organization located in this Commonwealth which  
13 provides fire protection services, including fire police  
14 services, and other volunteer emergency service within this  
15 Commonwealth. Volunteer emergency service provided by a  
16 volunteer fire company may include volunteer ambulance and  
17 volunteer rescue service.

18 "Volunteer hazardous material response team." A nonprofit  
19 chartered corporation, association or organization located in  
20 this Commonwealth whose members are specially trained to respond  
21 to accidents or situations where hazardous or toxic materials  
22 are released into the environment.

23 "Volunteer rescue service." A nonprofit chartered  
24 corporation, association or organization located in this  
25 Commonwealth which provides rescue service in this Commonwealth.  
26 Section 104. Employment discrimination prohibited.

27 (a) General rule.--It is unlawful for the Commonwealth, a  
28 political subdivision or a private employer to discriminate  
29 against, refuse to hire or employ an individual because the  
30 individual is a member of a volunteer emergency service

1 organization.

2 (b) Discrimination for time lost.--

3 (1) It is unlawful for the Commonwealth, a political  
4 subdivision or a private employer to discipline or to  
5 discharge from employment an employee who is a member of a  
6 volunteer emergency service organization or to otherwise  
7 discriminate against an employee-volunteer with respect to  
8 base salary, hire, tenure, terms, conditions or privileges of  
9 employment for the reason that the employee-volunteer  
10 responded to an emergency call prior to the time the employee  
11 was due to report to work, resulting in loss of time from  
12 employment, if the employee satisfies the requirements of  
13 paragraph (2).

14 (2) An employee-volunteer who loses time as prohibited  
15 in this section shall:

16 (i) Immediately upon arriving at work inform his or  
17 her employer or immediate supervisor that the employee  
18 has been called to respond to an emergency. The employee-  
19 volunteer is required to report to work immediately after  
20 the time the chief executive officer of the volunteer  
21 emergency service organization to which that employee-  
22 volunteer belongs documents the emergency service as  
23 being completed.

24 (ii) Provide his or her employer or immediate  
25 supervisor with a signed statement from the chief  
26 executive officer of the volunteer emergency service  
27 organization to which that employee-volunteer belongs.  
28 The statement must include the reason for the employee-  
29 volunteer's absence and the time during which the  
30 employee-volunteer was acting in the line of duty. The

1 statement must be submitted to the employer within ten  
2 days from the date of absence.

3 (3) If an employee-volunteer is employed by a private  
4 employer, any time lost from employment may be charged  
5 against the employee's regular salary or wages or the private  
6 employer may apply for the tax credits provided in section  
7 301(a).

8 (4) If an employee-volunteer is employed by the  
9 Commonwealth or a political subdivision, payment of salary or  
10 wages for time lost from employment shall be based on a  
11 policy adopted by the Commonwealth or the political  
12 subdivision.

13 (c) Discrimination because of injury.--It is unlawful for  
14 the Commonwealth, a political subdivision or a private employer  
15 to discipline or to discharge from employment or to otherwise  
16 discriminate against an employee-volunteer with respect to  
17 compensation, hire, tenure, terms, conditions or privilege of  
18 employment because the employee-volunteer has been injured in  
19 the line of duty as a member of a volunteer emergency service  
20 organization and has subsequently returned to work, regardless  
21 of whether the employee-volunteer received any workers'  
22 compensation benefits under the act of June 2, 1915 (P.L.736,  
23 No.338), known as the Workers' Compensation Act.

24 (d) Legal action.--An employer who willfully and knowingly  
25 violates the provisions of this act shall:

26 (1) Revoke any disciplinary action and any penalty  
27 imposed against an employee-volunteer or reinstate the  
28 employee-volunteer to his or her former position.

29 (2) Pay to the employee-volunteer all lost wages and  
30 benefits for the period between termination and reinstatement

1 and any reasonable attorney fees which are incurred in an  
2 action to recover lost wages and benefits.

3 (e) Period of limitations.--An action to enforce the  
4 provisions of this act shall be commenced within a period of two  
5 years from the date of violation and the action shall be  
6 commenced in the court of common pleas of the county in which  
7 the employer is located.

8 CHAPTER 3

9 PRIVATE SECTOR INCENTIVES

10 Section 301. Emergency response tax credit.

11 (a) Authorization of credit.--Every employer engaged in a  
12 for-profit business enterprise in this Commonwealth who permits  
13 an employee-volunteer to leave work in response to an emergency  
14 call or to respond to an emergency call prior to the start of  
15 work in the employee-volunteer's capacity as a member of a  
16 volunteer emergency service organization, without loss of pay,  
17 time or efficiency rating, shall be eligible to receive a tax  
18 credit against any tax due from that employer under Article II,  
19 III, IV, VI, VII, VIII, IX, XI, XII or XV of the act of March 4,  
20 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, and  
21 against any payment of estimated tax or payment of tentative tax  
22 due from the employer on account of the taxes.

23 (b) Calculation of credit.--The amount of the tax credit  
24 available to an employer under subsection (a) shall be equal to  
25 100% of the employee-volunteer's earnings for the period during  
26 which the employee-volunteer is absent from work on account of  
27 responding to an emergency call. The credit must be applied  
28 against taxes due in the current tax year. The credit may not be  
29 carried back to prior tax years, nor may it be carried forward  
30 to future tax years.

1 Section 302. Training leave of absence tax credit.

2 (a) Authorization of credit.--An employer engaged in a for-  
3 profit business enterprise in this Commonwealth who permits an  
4 employee-volunteer to take a paid leave of absence, at the  
5 request of the chief executive officer of the volunteer  
6 emergency service organization to which the employee-volunteer  
7 belongs in order to participate as a student or instructor in  
8 training appropriate to the volunteer emergency services  
9 organization, shall be eligible to receive a tax credit against  
10 any tax due from that employer under Article II, III, IV, VI,  
11 VII, VIII, IX, XI, XII or XV of the act of March 4, 1971 (P.L.6,  
12 No.2), known as the Tax Reform Code of 1971, and against any  
13 payment of estimated tax or payment of tentative tax due from  
14 the employer on account of the taxes.

15 (b) Calculation of credit.--The amount of tax credit  
16 available to an employer under subsection (a) shall be equal to  
17 100% of the employee-volunteer's earnings for a period of no  
18 more than five days per year during which the employee-volunteer  
19 was granted and actually utilized the paid leave in order to  
20 participate in training. The credit must be applied against  
21 taxes due in the current tax year. The credit may not be carried  
22 back to prior tax years, nor may it be carried forward to future  
23 tax years.

24 Section 303. Powers and duties.

25 In addition to those powers created by any other act of the  
26 General Assembly, the Secretary of Revenue shall have the  
27 following powers and duties:

28 (1) To publish any rules and regulations which may be  
29 required to implement this act.

30 (2) To publish, as a notice in the Pennsylvania

1 Bulletin, no later than 60 days following the effective date  
2 of this act, forms which employers may use to apply for the  
3 tax credit authorized by this act. The provisions of section  
4 408(b) of the act of March 4, 1971 (P.L.6, No.2), known as  
5 the Tax Reform Code of 1971, relating to confidentiality of  
6 information required under paragraph (3), shall not apply  
7 when the information is divulged for the purposes of this  
8 paragraph.

9 (3) To furnish to the members of the General Assembly  
10 within five months after the close of any calendar year  
11 during which tax credits granted under this act were used an  
12 annual report providing, as to each employer which used tax  
13 credits during the preceding calendar year under this act,  
14 the employee's name, address, standard industrial  
15 classification code and the amount of tax credits granted.

## 16 CHAPTER 5

### 17 PUBLIC SECTOR INITIATIVES

18 Section 501. Emergency response leave of absence.

19 (a) Optional paid leave.--An officer or employee of the  
20 Commonwealth or a political subdivision who is a member of a  
21 volunteer emergency service organization may be entitled to  
22 leave work in response to an emergency call without loss of pay,  
23 time or efficiency, subject to the terms and conditions of a  
24 policy adopted by the Commonwealth or political subdivision.

25 (b) Official notice required.--In order to qualify for the  
26 paid leave as provided for in subsection (a), the employee-  
27 volunteer must:

28 (1) Inform his or her employer or immediate supervisor  
29 that the employee has been called to respond to an emergency  
30 and request that a leave of absence be granted to respond to

1 the emergency.

2 (2) Report to work immediately after the time the chief  
3 executive officer of the volunteer emergency service  
4 organization to which that employee-volunteer belongs  
5 documents the emergency service as being completed.

6 (3) Provide the employer or immediate supervisor with a  
7 signed statement from the chief executive officer of the  
8 volunteer emergency service organization to which the  
9 employee-volunteer belongs. The statement must include the  
10 reason for the employee-volunteer's absence and the time  
11 during which the employee-volunteer was acting in the line of  
12 duty. The statement must be submitted within ten days from  
13 the date of the absence.

14 Section 502. Training leave of absence.

15 (a) Mandatory unpaid leave.--The Commonwealth and a  
16 political subdivision shall grant five days of unpaid leave per  
17 year to an employee-volunteer for a period during which the  
18 employee-volunteer is participating, as a student or instructor,  
19 in training at the request of the chief executive officer of the  
20 volunteer emergency service organization to which the employee-  
21 volunteer belongs.

22 (b) Discretionary paid leave.--In addition to the days of  
23 unpaid leave set forth in subsection (a), the Commonwealth and a  
24 political subdivision may grant up to five days of paid leave  
25 per year to an employee-volunteer for a period during which the  
26 employee-volunteer is participating, as a student or instructor,  
27 in training at the request of the chief executive officer of the  
28 volunteer emergency service organization to which the employee-  
29 volunteer belongs.

30 (c) Official notice required.--In order to qualify for a

