
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1683 Session of
2015

INTRODUCED BY WARNER, BARRAR, SAINATO, GREINER, BAKER, ROZZI,
DUNBAR, REESE, CAUSER, DIAMOND, D. COSTA, MALONEY, MAHONEY,
WATSON, READSHAW, JAMES, A. HARRIS, KAUFFMAN, PHILLIPS-HILL,
SAYLOR, MILNE AND FARRY, NOVEMBER 5, 2015

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, NOVEMBER 5, 2015

AN ACT

1 Amending Title 35 (Health and Safety) of the Pennsylvania
2 Consolidated Statutes, providing for incentives for municipal
3 volunteers of fire companies and emergency medical services
4 agencies.

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

7 Section 1. Title 35 of the Pennsylvania Consolidated
8 Statutes is amended by adding a chapter to read:

9 CHAPTER 79-A

10 INCENTIVES FOR MUNICIPAL VOLUNTEERS OF FIRE COMPANIES

11 AND EMERGENCY MEDICAL SERVICES AGENCIES

12 Subchapter

13 A. Preliminary Provisions

14 B. Tax Credits

15 C. Volunteer Service Credit

16 D. Miscellaneous Provisions

17 SUBCHAPTER A

1 PRELIMINARY PROVISIONS

2 Sec.

3 7901-A. Scope of chapter.

4 7902-A. Purpose.

5 7903-A. Definitions.

6 § 7901-A. Scope of chapter.

7 This chapter relates to incentives for municipal volunteers
8 of fire companies and emergency medical services agencies.

9 § 7902-A. Purpose.

10 The purpose of this chapter is to authorize municipalities to
11 enact a tax credit against an active volunteer's earned income
12 and property tax liability as a financial incentive to:

13 (1) Indicate the municipality's acknowledgment of the
14 value of and the absence of any public cost for volunteer
15 fire protection and emergency medical services provided by
16 active volunteers.

17 (2) Encourage other individuals to newly volunteer or
18 for former volunteers to consider rejoining as active
19 volunteers in a volunteer fire company or emergency medical
20 services agency.

21 § 7903-A. Definitions.

22 The following words and phrases when used in this chapter
23 shall have the meanings given to them in this section unless the
24 context clearly indicates otherwise:

25 "Active volunteer." A volunteer for a volunteer fire company
26 or emergency medical services agency who has complied with the
27 requirements of the volunteer service credit program and who is
28 certified under section 7923-A (relating to certification).

29 "Commissioner." The State Fire Commissioner of the
30 Commonwealth.

1 "Earned income tax." A tax on earned income and net profits
2 levied under Chapter 3 of the act of December 31, 1965
3 (P.L.1257, No.511), known as The Local Tax Enabling Act.

4 "Emergency medical services agency." As defined in section
5 8103 (relating to definitions).

6 "Governing body." A county council, county board of
7 commissioners, city council, borough council, incorporated town
8 council, board of township commissioners, board of township
9 supervisors, governing council of a home rule municipality or
10 optional plan municipality, a school district board of directors
11 or a governing council of any similar purpose government which
12 may be created by statute after the effective date of this
13 section and which has adopted a tax credit under this chapter.

14 "Local Tax Enabling Act." The act of December 31, 1965
15 (P.L.1257, No.511), known as The Local Tax Enabling Act.

16 "Municipality." A city, borough, incorporated town or
17 township located in this Commonwealth.

18 "Tax credit." The tax credit granted under section 7911-A
19 (relating to program authorization) or 7912.1-A (relating to
20 real property tax credit).

21 "Volunteer." A member of a volunteer fire company or an
22 emergency medical services agency.

23 "Volunteer fire company." A nonprofit chartered corporation,
24 association or organization located in this Commonwealth that
25 provides fire protection services and may offer other voluntary
26 emergency services within this Commonwealth.

27 "Volunteer service credit program." The program established
28 under section 7921-A (relating to volunteer service credit
29 program) to determine the active status of a volunteer.

30 SUBCHAPTER B

TAX CREDITS

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Sec.

7911-A. Program authorization.

7912-A. Claim.

7912.1-A. Real property tax credit.

7913-A. Limitations.

§ 7911-A. Program authorization.

(a) Establishment.--A municipality or school district that levies an earned income tax may establish by ordinance or resolution a tax credit against an individual's liability imposed under Chapter 3 of the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act, for active service as a volunteer.

(b) Amount.--A municipality or school district must set forth in the ordinance or resolution the amount of the tax credit. If the total earned income tax liability is less than the amount established, the tax credit shall equal the remaining tax liability.

(c) Public notice.--At least 30 days prior to adoption of the ordinance or resolution, the governing body shall give public notice of its intent to adopt an ordinance or resolution to establish a tax credit and conduct at least one public hearing on the issue.

(d) Specific notice.--A municipality or school district that establishes a tax credit under this chapter shall notify the commissioner in the manner and pursuant to any schedule prescribed by the commissioner.

§ 7912-A. Claim.

(a) Eligibility.--An individual who satisfies all of the following criteria may claim a tax credit established under

1 section 7911-A (relating to program authorization):

2 (1) The individual is subject to an earned income tax
3 that has established a tax credit under section 7911-A.

4 (2) The individual is certified under section 7923-A
5 (relating to certification).

6 (b) Return.--An active volunteer may claim a tax credit
7 provided for under this subchapter when filing a joint return.
8 The tax return form shall provide a mechanism for separating the
9 liability of an individual for any earned income tax imposed by
10 the school district of residence from the liability of an
11 individual for any earned income tax imposed by the
12 municipality.

13 § 7912.1-A. Real property tax credit.

14 (a) School district.--The governing body of a school
15 district may provide, by resolution, for a tax credit against
16 real property tax to be granted to an active volunteer. The tax
17 credit shall apply to tax levied on residential real property
18 owned and occupied by an active volunteer who is certified under
19 section 7923-A (relating to certification). The amount of the
20 tax credit shall be equivalent to no more than 20% of the tax
21 liability of the active volunteer.

22 (b) County.--The governing body of a county may provide, by
23 resolution, for a tax credit against real property taxes to be
24 granted to active volunteer firefighters. The tax credit shall
25 apply to taxes levied on residential real property owned and
26 occupied by an active volunteer firefighter who is certified
27 under section 7923-A. The amount of the tax credit shall be
28 equivalent to no more than 20% of the tax liability of the
29 active volunteer firefighter.

30 § 7913-A. Limitations.

1 A tax credit established under this subchapter may be used
2 against the active volunteer's earned income tax or property tax
3 liability for the current taxable year.

4 SUBCHAPTER C

5 VOLUNTEER SERVICE CREDIT

6 Sec.

7 7921-A. Volunteer service credit program.

8 7922-A. Service record.

9 7923-A. Certification.

10 7924-A. Rejection and appeal.

11 § 7921-A. Volunteer service credit program.

12 (a) Establishment.--Within 90 days of the effective date of
13 this section, the commissioner shall establish a volunteer
14 service credit program that establishes the annual requirements
15 for the certification of a volunteer in active service at a
16 volunteer fire company or an emergency medical services agency.

17 (b) Activities.--The volunteer service credit program shall
18 consider the following activities in determining credit toward a
19 certification of active service:

20 (1) The number of emergency calls to which a volunteer
21 responds.

22 (2) The level of training and participation in formal
23 training and drills for a volunteer.

24 (3) The total amount of time expended by a volunteer on
25 administrative and other support services, including
26 fundraising and facility or equipment maintenance.

27 (4) The involvement in other events or projects that aid
28 the financial viability, emergency response or operational
29 readiness of a volunteer fire company or an emergency medical
30 services agency.

1 (c) Guidelines.--The commissioner shall adopt guidelines,
2 including forms and applications, necessary to implement this
3 section.

4 § 7922-A. Service record.

5 (a) Log.--The chief of a volunteer fire company or the
6 supervisor or chief of an emergency medical services agency or
7 their designees shall establish and maintain a service log that
8 documents the activities of each volunteer that qualifies for
9 credit toward active service under the volunteer service credit
10 program and the calculation of the total credits earned for each
11 volunteer in the volunteer fire company or emergency medical
12 services agency.

13 (b) Review.--Service logs established and maintained by
14 volunteer fire companies or emergency medical services agencies
15 shall be subject to periodic review by the Auditor General, the
16 governing body where the volunteer fire company or emergency
17 medical services agency is located and the governing body where
18 the volunteer fire company or emergency medical services agency
19 provides services.

20 § 7923-A. Certification.

21 (a) Self-certification.--The active volunteer shall sign and
22 submit an application to the chief of the volunteer fire company
23 or the supervisor or chief of the emergency medical services
24 agency where the volunteer serves.

25 (b) Local sign-off.--The chief and another officer of the
26 volunteer fire company or the supervisor or chief and another
27 officer of the emergency medical services agency shall sign the
28 application attesting to the individual's status as an active
29 volunteer. The application shall then be forwarded to the
30 county, municipality or school district, as appropriate, for

1 final review and processing.

2 § 7924-A. Rejection and appeal.

3 (a) General rule.--A governing body that establishes a tax
4 credit under this chapter shall adopt, by ordinance or
5 resolution, a process for rejecting a claim by an active
6 volunteer who does not satisfy all of the criteria established
7 under this chapter for each type of tax credit provided under
8 this chapter.

9 (b) Appeal.--An active volunteer shall have the right to
10 appeal a claim that has been rejected by a governing body. The
11 governing body shall establish, by ordinance or resolution, the
12 procedure by which a rejected claim can be appealed.

13 SUBCHAPTER D

14 MISCELLANEOUS PROVISIONS

15 Sec.

16 7931-A. Penalties for false reporting.

17 § 7931-A. Penalties for false reporting.

18 The following shall apply:

19 (1) Any person who knowingly makes or conspires to make
20 a false service record report under this chapter to the
21 commissioner commits a misdemeanor of the first degree
22 punishable by a fine of \$2,500.

23 (2) Any person who knowingly provides or conspires to
24 provide false information that is used to compile a service
25 record report under this chapter commits a misdemeanor of the
26 first degree punishable by a fine of \$2,500.

27 Section 2. This act shall take effect in 60 days.