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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 535 Session of  
2013

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INTRODUCED BY KORTZ, HESS, HAGGERTY, TALLMAN, LONGIETTI, B.  
BOYLE, CONKLIN, CAUSER, FABRIZIO, KOTIK, MCGEEHAN, MCCARTER,  
MULLERY, COHEN, BIZZARRO, SWANGER, DAVIS, MICOZZIE, SIMMONS,  
RAVENSTAHL, CARROLL, WHITE, BOBACK, GROVE, FLECK, MAHONEY,  
BROOKS, SANTARSIERO, MURT, FARINA, D. COSTA, ROCK, DEASY,  
DELUCA, MATZIE, GIBBONS, MILLER, GOODMAN, FARRY, SAINATO,  
GABLER, FREEMAN, BRADFORD AND EVERETT, FEBRUARY 6, 2013

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REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY  
PREPAREDNESS, FEBRUARY 6, 2013

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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 and volunteers of hazardous materials response  
5 teams.

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

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

10 CHAPTER 79

11 INCENTIVES FOR MUNICIPAL VOLUNTEERS OF FIRE COMPANIES AND  
12 EMERGENCY MEDICAL SERVICES AGENCIES AND VOLUNTEERS OF HAZARDOUS

13 MATERIALS RESPONSE TEAMS

14 Subchapter

15 A. Preliminary Provisions

16 B. Tax Credits

1 C. Volunteer Service Credit

2 D. Miscellaneous Provisions

3 SUBCHAPTER A

4 PRELIMINARY PROVISIONS

5 Sec.

6 7901. Scope of chapter.

7 7902. Purpose.

8 7903. Definitions.

9 § 7901. Scope of chapter.

10 This chapter relates to incentives for municipal volunteers  
11 of fire companies and emergency medical services agencies and  
12 volunteers of hazardous materials response teams.

13 § 7902. Purpose.

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

17 (1) Indicate the municipality's acknowledgment of the  
18 value of and the absence of any public cost for volunteer  
19 fire protection, emergency medical services and hazardous  
20 materials response provided by active volunteers.

21 (2) Encourage other individuals to newly volunteer or  
22 for former volunteers to consider rejoining as active  
23 volunteers in a volunteer fire company, emergency medical  
24 services agency or hazardous materials response team.

25 § 7903. Definitions.

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

29 "Active volunteer." A volunteer for a volunteer fire company  
30 or emergency medical services agency who has complied with the

1 requirements of the volunteer service credit program and who is  
2 certified under section 7923 (relating to certification). The  
3 term includes a person who is a volunteer member of a hazardous  
4 materials response team.

5 "Commissioner." The State Fire Commissioner of the  
6 Commonwealth.

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

10 "Emergency medical services agency." As defined in section  
11 8103 (relating to definitions).

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

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

22 "Municipality." A city, borough, incorporated town or  
23 township located in this Commonwealth.

24 "Tax credit." The tax credit granted under section 7911  
25 (relating to program authorization) or 7912.1 (relating to real  
26 property tax credit).

27 "Volunteer." A member of a volunteer fire company or an  
28 emergency medical services agency or a member of a hazardous  
29 materials response team.

30 "Volunteer fire company." A nonprofit chartered corporation,

1 association or organization located in this Commonwealth that  
2 provides fire protection services and may offer other voluntary  
3 emergency services within this Commonwealth.

4 "Volunteer service credit program." The program established  
5 under section 7921 (relating to volunteer service credit  
6 program) to determine the active status of a volunteer.

7 SUBCHAPTER B

8 TAX CREDITS

9 Sec.

10 7911. Program authorization.

11 7912. Claim.

12 7912.1. Real property tax credit.

13 7913. Limitations.

14 § 7911. Program authorization.

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

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

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

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

5 § 7912. Claim.

6 (a) Eligibility.--An individual who satisfies all of the  
7 following criteria may claim a tax credit established under  
8 section 7911 (relating to program authorization):

9 (1) The individual is subject to an earned income tax  
10 that has established a tax credit under section 7911.

11 (2) The individual is certified under section 7923  
12 (relating to certification).

13 (b) Return.--An active volunteer may claim a tax credit  
14 provided for under this subchapter when filing a joint return.  
15 The tax return form shall provide a mechanism for separating the  
16 liability of an individual for any earned income tax imposed by  
17 the school district of residence from the liability of an  
18 individual for any earned income tax imposed by the  
19 municipality.

20 § 7912.1. Real property tax credit.

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

29 (b) County.--The governing body of a county may provide, by  
30 resolution, for a tax credit against real property taxes to be

1 granted to active volunteer firefighters. The tax credit shall  
2 apply to taxes levied on residential real property owned and  
3 occupied by an active volunteer firefighter who is certified  
4 under section 7923. The amount of the tax credit shall be  
5 equivalent to no more than 20% of the tax liability of the  
6 active volunteer firefighter.

7 § 7913. Limitations.

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

11 SUBCHAPTER C

12 VOLUNTEER SERVICE CREDIT

13 Sec.

14 7921. Volunteer service credit program.

15 7922. Service record.

16 7923. Certification.

17 7924. Rejection and appeal.

18 § 7921. Volunteer service credit program.

19 (a) Establishment.--Within 90 days of the effective date of  
20 this section, the commissioner shall establish a volunteer  
21 service credit program that establishes the annual requirements  
22 for the certification of a volunteer in active service at a  
23 volunteer fire company, an emergency medical services agency or  
24 hazardous materials response team.

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

28 (1) The number of emergency calls to which a volunteer  
29 responds.

30 (2) The level of training and participation in formal

1 training and drills for a volunteer.

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

5 (4) The involvement in other events or projects that aid  
6 the financial viability, emergency response or operational  
7 readiness of a volunteer fire company, an emergency medical  
8 services agency or hazardous materials response team.

9 (c) Guidelines.--The commissioner shall adopt guidelines,  
10 including forms and applications, necessary to implement this  
11 section.

12 § 7922. Service record.

13 (a) Log.--The chief of a volunteer fire company or the  
14 supervisor, chief of an emergency medical services agency or  
15 supervisor or chief of a hazardous materials response team or  
16 their designees shall establish and maintain a service log that  
17 documents the activities of each volunteer that qualifies for  
18 credit toward active service under the volunteer service credit  
19 program and the calculation of the total credits earned for each  
20 volunteer in the volunteer fire company, emergency medical  
21 services agency or hazardous materials response team.

22 (b) Review.--Service logs established and maintained by  
23 volunteer fire companies, emergency medical services agencies or  
24 hazardous materials response teams shall be subject to periodic  
25 review by the Auditor General, the governing body where the  
26 volunteer fire company, emergency medical services agency or  
27 hazardous materials response team is located and the governing  
28 body where the volunteer fire company, emergency medical  
29 services agency or hazardous materials response team provides  
30 services.

1 § 7923. Certification.

2 (a) Self-certification.--The active volunteer shall sign and  
3 submit an application to the chief of the volunteer fire  
4 company, the supervisor or chief of the emergency medical  
5 services agency or the supervisor or chief of the hazardous  
6 materials response team where the volunteer serves.

7 (b) Local sign-off.--The chief and another officer of the  
8 volunteer fire company, the supervisor or chief and another  
9 officer of the emergency medical services agency or the  
10 supervisor or chief and another officer of the hazardous  
11 materials response team shall sign the application attesting to  
12 the individual's status as an active volunteer. The application  
13 shall then be forwarded to the county, municipality or school  
14 district, as appropriate, for final review and processing.

15 § 7924. Rejection and appeal.

16 (a) General rule.--A governing body that establishes a tax  
17 credit under this chapter shall adopt, by ordinance or  
18 resolution, a process for rejecting a claim by an active  
19 volunteer who does not satisfy all of the criteria established  
20 under this chapter for each type of tax credit provided under  
21 this chapter.

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

26 SUBCHAPTER D

27 MISCELLANEOUS PROVISIONS

28 Sec.

29 7931. Penalties for false reporting.

30 § 7931. Penalties for false reporting.

1 The following shall apply:

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

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

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