

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 299 Session of 2015

INTRODUCED BY BAKER, WILEY, GREENLEAF, BLAKE, YAW, FONTANA, SCHWANK, BREWSTER, BOSCOLA, SMITH, YUDICHAK, VOGEL, COSTA, SCARNATI, HUTCHINSON, VULAKOVICH, TARTAGLIONE, ALLOWAY, RAFFERTY, VANCE, STEFANO, WOZNIAK, WHITE, BROWNE, BROOKS AND WARD, JANUARY 21, 2015

SENATOR BROWNE, APPROPRIATIONS, RE-REPORTED AS AMENDED, JUNE 15, 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 nonprofit emergency medical
4 services 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 79A

10 INCENTIVES FOR MUNICIPAL VOLUNTEERS OF FIRE COMPANIES AND
11 NONPROFIT 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 79A01. Scope of chapter.

4 79A02. Purpose.

5 79A03. Definitions.

6 § 79A01. Scope of chapter.

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

10 § 79A02. Purpose.

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

14 (1) Acknowledge the value of and the absence of any
15 public cost for volunteer fire protection and nonprofit
16 emergency medical services provided by active volunteers.

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

21 § 79A03. 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 nonprofit emergency medical services agency who has complied
27 with the requirements of the volunteer service credit program
28 and who is certified under section 79A23 (relating to
29 certification).

30 "Commissioner." The State Fire Commissioner of the

1 Commonwealth.

2 "Earned income tax." A tax on earned income and net profits
3 levied under Chapter 3 of the Local Tax Enabling Act.

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

11 "Individual." A volunteer.

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

14 "Municipality." A city, borough, incorporated town or
15 township located in this Commonwealth.

16 "Nonprofit emergency medical services agency." An emergency
17 medical services agency as defined in section 8103 (relating to
18 definitions) and chartered as a nonprofit corporation.

19 "Tax credit." The tax credit granted under section 79A11
20 (relating to program authorization).

21 "Volunteer." A member of a volunteer fire company or a
22 nonprofit 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 79A21 (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.

79A11. Program authorization.

79A12. Claim.

79A13. Limitations.

§ 79A11. Program authorization.

(a) Establishment.--A municipality that levies an earned income tax may establish by ordinance a tax credit against an individual's liability imposed under Chapter 3 of the Local Tax Enabling Act for active service as a volunteer.

(b) Amount.--A municipality shall set forth in the ordinance the total amount of the tax credit that will be offered to an individual. If an individual's earned income tax liability is less than the amount of the tax credit offered, the individual's tax credit must equal the individual's 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 that establishes a tax credit under this chapter shall notify the commissioner in the manner prescribed by the commissioner.

§ 79A12. Claim.

(a) Eligibility.--An individual who satisfies all of the following criteria may claim a tax credit established under section 79A11 (relating to program authorization):

- (1) The individual is subject to an earned income tax of a municipality that has established a tax credit under section 79A11.

1 certification of active service:

2 (1) The number of emergency calls to which a volunteer
3 responds.

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

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

9 (4) The involvement in other events or projects that aid
10 the financial viability, emergency response or operational
11 readiness of a volunteer fire company or a nonprofit
12 emergency medical services agency.

13 (c) Guidelines.--The governing body shall, with the advice
14 of the chief of a volunteer fire company and the supervisor or
15 chief of a nonprofit emergency medical services agency or their
16 designees, adopt guidelines, including forms and applications,
17 necessary to implement this section.

18 (d) Eligibility list.--A notarized list of eligible active
19 volunteers shall be submitted to the governing body, no later
20 than 45 days before tax notices are to be distributed, by the
21 following:

22 (1) The chief of a volunteer fire company, where
23 applicable.

24 (2) The supervisor or chief of a nonprofit emergency
25 medical services agency, where applicable.

26 § 79A22. Service record.

27 (a) Log.--The chief of a volunteer fire company or the
28 supervisor or chief of a nonprofit emergency medical services
29 agency or their designees shall establish and maintain a service
30 log that documents the activities of each volunteer that qualify

1 for credit toward active service under the volunteer service
2 credit program and the calculation of the total credits earned
3 for each volunteer in the volunteer fire company or nonprofit
4 emergency medical services agency.

5 (b) Review.--Service logs established and maintained by
6 volunteer fire companies or nonprofit emergency medical services
7 agencies shall be subject to periodic review by the
8 commissioner, the Auditor General, the governing body where the
9 volunteer fire company or nonprofit emergency medical services
10 agency is located and the governing body where the volunteer
11 fire company or nonprofit emergency medical services agency
12 provides services.

13 § 79A23. Certification.

14 (a) Self-certification.--The active volunteer shall sign and
15 submit an application to the chief of the volunteer fire company
16 or the supervisor or chief of the nonprofit emergency medical
17 services agency where the volunteer serves.

18 (B) INJURED VOLUNTEER.--AN ACTIVE VOLUNTEER WHO WAS INJURED <--
19 DURING A RESPONSE TO AN EMERGENCY CALL AND CAN NO LONGER SERVE
20 AS AN ACTIVE VOLUNTEER BECAUSE OF THE INJURY AND WHO WOULD
21 OTHERWISE BE ELIGIBLE FOR THE TAX CREDIT SHALL BE ELIGIBLE FOR
22 THE TAX CREDIT FOR THE SUCCEEDING FIVE TAX YEARS.

23 ~~(b)~~ (C) Local sign-off.--The chief and another officer of <--
24 the volunteer fire company, the supervisor or chief and another
25 officer of the nonprofit emergency medical services agency shall
26 sign the application attesting to the individual's status as an
27 active volunteer OR THAT THE INDIVIDUAL CAN NO LONGER SERVE AS <--
28 AN ACTIVE VOLUNTEER DUE TO INJURY. The application shall then be
29 forwarded to the municipality, as appropriate, for final review
30 and processing.

1 § 79A24. Rejection and appeal.

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

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

11 SUBCHAPTER D

12 MISCELLANEOUS PROVISIONS

13 Sec.

14 79A31. Penalties for false reporting.

15 § 79A31. Penalties for false reporting.

16 The following shall apply:

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

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

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