

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 142

Session of
2011

INTRODUCED BY HORNAMAN, DEASY, BARRAR, BOBACK, B. BOYLE,
CALTAGIRONE, CARROLL, DeLUCA, FABRIZIO, FLECK, FREEMAN,
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BROOKS, MURT, QUINN, GIBBONS, EVERETT, VULAKOVICH, DAVIS,
FARRY AND ROCK, JANUARY 20, 2011

AS REPORTED FROM COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, HOUSE OF REPRESENTATIVES, AS AMENDED, MARCH 1,
2011

AN ACT

1 ~~Providing for municipal volunteer fire company, volunteer~~ ←
2 ~~ambulance service and volunteer rescue company service~~
3 ~~incentives.~~
4 AMENDING TITLE 35 (HEALTH AND SAFETY) OF THE PENNSYLVANIA ←
5 CONSOLIDATED STATUTES, PROVIDING FOR INCENTIVES FOR MUNICIPAL
6 VOLUNTEERS OF FIRE COMPANIES AND EMERGENCY MEDICAL SERVICES
7 AGENCIES.

8 ~~TABLE OF CONTENTS~~ ←

9 ~~Chapter 1. Preliminary Provisions~~
10 ~~Section 101. Short title.~~
11 ~~Section 102. Purpose.~~
12 ~~Section 103. Definitions.~~
13 ~~Chapter 3. Municipal Tax Credit~~
14 ~~Section 301. Program authorization.~~
15 ~~Section 302. Claim.~~
16 ~~Section 302.1. Real property tax credit.~~

1 ~~Section 303. Limitations.~~
2 ~~Chapter 5. Volunteer Service Credit~~
3 ~~Section 501. Volunteer service credit program.~~
4 ~~Section 502. Service record.~~
5 ~~Section 503. Certification.~~
6 ~~Chapter 30. Miscellaneous Provisions~~
7 ~~Section 3001. Penalties for false reporting.~~
8 ~~Section 3002. Effective date.~~

9 The General Assembly of the Commonwealth of Pennsylvania
10 hereby enacts as follows:

11 ~~CHAPTER 1~~

12 ~~PRELIMINARY PROVISIONS~~

13 ~~Section 101. Short title.~~

14 ~~This act shall be known and may be cited as the Municipal~~
15 ~~Volunteers of Fire Companies, Ambulance Services and Rescue~~
16 ~~Companies Incentive Act.~~

17 ~~Section 102. Purpose.~~

18 ~~The purpose of this act is to authorize municipalities to~~
19 ~~enact a tax credit against an active volunteer's earned income~~
20 ~~and property tax liability as a financial incentive to:~~

21 ~~(1) Indicate the municipality's acknowledgment of the~~
22 ~~value of and the absence of any public cost for volunteer~~
23 ~~fire protection and ambulance and rescue services provided by~~
24 ~~active volunteers.~~

25 ~~(2) To encourage other individuals to newly volunteer or~~
26 ~~for former volunteers to consider rejoining as active~~
27 ~~volunteers in a volunteer fire company, ambulance service or~~
28 ~~rescue company.~~

29 ~~Section 103. Definitions.~~

30 ~~The following words and phrases when used in this act shall~~

~~have the meanings given to them in this section unless the context clearly indicates otherwise:~~

~~"Active volunteer." A volunteer for a volunteer fire company, volunteer ambulance service or volunteer rescue company who has complied with the requirements of the volunteer service credit program and who is certified under section 503.~~

~~"Commissioner." The State Fire Commissioner of the Commonwealth.~~

~~"Department." The Department of Revenue of the Commonwealth.~~

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

~~"Governing body." A city council, borough council, incorporated town council, board of township commissioners, board of township supervisors, governing council of a home rule municipality or optional plan municipality or a governing council of any similar purpose government which may be created by statute after the effective date of this section.~~

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

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

~~"Tax credit." The tax credit granted under section 301 or 302.1.~~

~~"Volunteer." A member of a volunteer fire company, volunteer ambulance service or volunteer rescue company.~~

~~"Volunteer ambulance service." Any nonprofit chartered corporation, association or organization located in this Commonwealth, which is licensed by the Department of Health and is not associated or affiliated with any hospital and which is~~

~~regularly engaged in the provision of emergency medical services, including basic life support or advanced life support services and advanced life support squads as defined in 28 Pa. Code § 1005.1 (relating to general provisions). The term shall not include any corporation, association or organization that is primarily engaged in the operation of invalid coaches which are intended for the routine transport of persons who are convalescent or otherwise nonambulatory and do not ordinarily require emergency medical treatment while in transit.~~

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

~~"Volunteer rescue company." A nonprofit chartered corporation, association or organization located in this Commonwealth that provides rescue services as part of the response to fires and/or vehicle accidents within this Commonwealth.~~

~~"Volunteer service credit program." The program established under section 501 to determine the active status of a volunteer.~~

~~CHAPTER 3~~

~~MUNICIPAL TAX CREDIT~~

~~Section 301. 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 must set forth in the ordinance the amount of the tax credit. If the total earned income tax liability is less than the amount established by the~~

~~municipality, the tax credit shall equal the remaining tax liability.~~

~~(c) Public notice. At least 30 days prior to adoption of the ordinance, the governing body of a municipality shall give public notice of its intent to adopt an ordinance 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 subsection (a) shall notify the commissioner in the manner and pursuant to any schedule prescribed by the commissioner.~~

~~Section 302. Claim.~~

~~(a) Eligibility. An individual who satisfies all of the following criteria may claim a tax credit established under section 301:~~

~~(1) The individual is subject to an earned income tax imposed by a municipality that has established a tax credit under section 301.~~

~~(2) The individual is certified under section 503.~~

~~(b) Return. A husband or wife may claim any tax credit provided for under this act when filing a joint return. The tax return form shall provide a mechanism for separating the liability of an individual for any earned income tax imposed by the school district of residence from the liability of an individual for any earned income tax imposed by the municipality so that the tax credit may be applied against the individual's liability for taxes imposed by the municipality.~~

~~Section 302.1. Real property tax credit.~~

~~The governing body of a school district may provide, by ordinance, for a tax credit against real property taxes to be granted to active volunteer firefighters. The tax credit shall~~

~~1 apply to taxes levied on residential real property owned and
2 occupied by an active volunteer firefighter who is certified
3 under section 503. The amount of the tax credit shall be
4 equivalent to no more than 20% of the tax liability of the
5 active volunteer firefighter.~~

~~6 Section 303. Limitations.~~

~~7 A tax credit established under this act may be used against
8 only the individual's earned income tax or property tax
9 liability for the current taxable year.~~

~~10 CHAPTER 5~~

~~11 VOLUNTEER SERVICE CREDIT~~

~~12 Section 501. Volunteer service credit program.~~

~~13 (a) Establishment. Within 90 days of the effective date of
14 this section, the commissioner shall establish a volunteer
15 service credit program that establishes the annual requirements
16 for the designation of a volunteer in active service at a
17 volunteer fire company, volunteer ambulance service or volunteer
18 rescue company.~~

~~19 (b) Activities. The volunteer service credit system shall
20 consider the following activities in determining credit toward a
21 designation of active service:~~

~~22 (1) The number of emergency calls to which a volunteer
23 responds.~~

~~24 (2) The level of training and participation in formal
25 training and drills for a volunteer.~~

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

~~29 (4) The involvement in other events or projects that aid
30 the financial viability, emergency response or operational~~

~~readiness of a volunteer fire company, volunteer ambulance service or volunteer rescue company.~~

~~(c) Guidelines. The commissioner shall adopt guidelines, including forms, necessary to implement this section.~~

~~Section 502. Service record.~~

~~(a) Log. The chief of a volunteer fire company, the supervisor or chief of a volunteer ambulance service or volunteer rescue company or their designees shall establish and maintain a service log that documents the activities of each volunteer that qualifies for credit toward active service under the volunteer service credit system and the calculation of the total credits earned for each volunteer in the volunteer fire company, volunteer ambulance service or volunteer rescue company.~~

~~(b) Review. Service logs established and maintained by volunteer fire companies, volunteer ambulance services or volunteer rescue companies shall be subject to periodic review by the Auditor General, the department, the governing body of the municipality where the volunteer fire company, volunteer ambulance service or volunteer rescue company is located and the governing body of a municipality where the volunteer fire company, volunteer ambulance service or volunteer rescue company provides services.~~

~~Section 503. Certification.~~

~~(a) Self certification. The active volunteer shall sign and submit the application to the chief of the volunteer fire company or the supervisor or chief of the volunteer ambulance service or volunteer rescue company where the volunteer serves.~~

~~(b) Local sign off. The chief and another officer of the volunteer fire company, the supervisor or chief and another~~

~~officer of the volunteer ambulance service or volunteer rescue company shall sign the application attesting to the individual's status as an active volunteer. The application shall then be forwarded to the municipality for final review and processing.~~

~~CHAPTER 30~~

~~MISCELLANEOUS PROVISIONS~~

~~Section 3001. Penalties for false reporting.~~

~~The following shall apply:~~

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

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

~~Section 3002. Effective date.~~

~~This act shall take effect in 60 days.~~

SECTION 1. TITLE 35 OF THE PENNSYLVANIA CONSOLIDATED STATUTES IS AMENDED BY ADDING A CHAPTER TO READ:

CHAPTER 79

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

SUBCHAPTER

A. PRELIMINARY PROVISIONS

B. TAX CREDITS

C. VOLUNTEER SERVICE CREDIT

D. MISCELLANEOUS PROVISIONS

SUBCHAPTER A

PRELIMINARY PROVISIONS

1 SEC.

2 7901. SCOPE OF CHAPTER.

3 7902. PURPOSE.

4 7903. DEFINITIONS.

5 § 7901. SCOPE OF CHAPTER.

6 THIS CHAPTER RELATES TO INCENTIVES FOR MUNICIPAL VOLUNTEERS
7 OF FIRE COMPANIES AND EMERGENCY MEDICAL SERVICES AGENCIES.

8 § 7902. PURPOSE.

9 THE PURPOSE OF THIS CHAPTER IS TO AUTHORIZE MUNICIPALITIES TO
10 ENACT A TAX CREDIT AGAINST AN ACTIVE VOLUNTEER'S EARNED INCOME
11 AND PROPERTY TAX LIABILITY AS A FINANCIAL INCENTIVE TO:

12 (1) INDICATE THE MUNICIPALITY'S ACKNOWLEDGMENT OF THE
13 VALUE OF AND THE ABSENCE OF ANY PUBLIC COST FOR VOLUNTEER
14 FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES PROVIDED BY
15 ACTIVE VOLUNTEERS.

16 (2) ENCOURAGE OTHER INDIVIDUALS TO NEWLY VOLUNTEER OR
17 FOR FORMER VOLUNTEERS TO CONSIDER REJOINING AS ACTIVE
18 VOLUNTEERS IN A VOLUNTEER FIRE COMPANY OR EMERGENCY MEDICAL
19 SERVICES AGENCY.

20 § 7903. DEFINITIONS.

21 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER
22 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
23 CONTEXT CLEARLY INDICATES OTHERWISE:

24 "ACTIVE VOLUNTEER." A VOLUNTEER FOR A VOLUNTEER FIRE COMPANY
25 OR EMERGENCY MEDICAL SERVICES AGENCY WHO HAS COMPLIED WITH THE
26 REQUIREMENTS OF THE VOLUNTEER SERVICE CREDIT PROGRAM AND WHO IS
27 CERTIFIED UNDER SECTION 7923 (RELATING TO CERTIFICATION).

28 "COMMISSIONER." THE STATE FIRE COMMISSIONER OF THE
29 COMMONWEALTH.

30 "EARNED INCOME TAX." A TAX ON EARNED INCOME AND NET PROFITS

1 LEVIED UNDER CHAPTER 3 OF THE ACT OF DECEMBER 31, 1965
2 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING ACT.
3 "EMERGENCY MEDICAL SERVICES AGENCY." AS DEFINED IN SECTION
4 8103 (RELATING TO DEFINITIONS).

5 "GOVERNING BODY." A COUNTY COUNCIL, COUNTY BOARD OF
6 COMMISSIONERS, CITY COUNCIL, BOROUGH COUNCIL, INCORPORATED TOWN
7 COUNCIL, BOARD OF TOWNSHIP COMMISSIONERS, BOARD OF TOWNSHIP
8 SUPERVISORS, GOVERNING COUNCIL OF A HOME RULE MUNICIPALITY OR
9 OPTIONAL PLAN MUNICIPALITY, A SCHOOL DISTRICT BOARD OF DIRECTORS
10 OR A GOVERNING COUNCIL OF ANY SIMILAR PURPOSE GOVERNMENT WHICH
11 MAY BE CREATED BY STATUTE AFTER THE EFFECTIVE DATE OF THIS
12 SECTION AND WHICH HAS ADOPTED A TAX CREDIT UNDER THIS CHAPTER.

13 "LOCAL TAX ENABLING ACT." THE ACT OF DECEMBER 31, 1965
14 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING ACT.

15 "MUNICIPALITY." A CITY, BOROUGH, INCORPORATED TOWN OR
16 TOWNSHIP LOCATED IN THIS COMMONWEALTH.

17 "TAX CREDIT." THE TAX CREDIT GRANTED UNDER SECTION 7911
18 (RELATING TO PROGRAM AUTHORIZATION) OR 7912.1 (RELATING TO REAL
19 PROPERTY TAX CREDIT).

20 "VOLUNTEER." A MEMBER OF A VOLUNTEER FIRE COMPANY OR AN
21 EMERGENCY MEDICAL SERVICES AGENCY.

22 "VOLUNTEER FIRE COMPANY." A NONPROFIT CHARTERED CORPORATION,
23 ASSOCIATION OR ORGANIZATION LOCATED IN THIS COMMONWEALTH THAT
24 PROVIDES FIRE PROTECTION SERVICES AND MAY OFFER OTHER VOLUNTARY
25 EMERGENCY SERVICES WITHIN THIS COMMONWEALTH.

26 "VOLUNTEER SERVICE CREDIT PROGRAM." THE PROGRAM ESTABLISHED
27 UNDER SECTION 7921 (RELATING TO VOLUNTEER SERVICE CREDIT
28 PROGRAM) TO DETERMINE THE ACTIVE STATUS OF A VOLUNTEER.

29 SUBCHAPTER B

30 TAX CREDITS

1 SEC.
2 7911. PROGRAM AUTHORIZATION.
3 7912. CLAIM.
4 7912.1. REAL PROPERTY TAX CREDIT.

5 7913. LIMITATIONS.

6 § 7911. PROGRAM AUTHORIZATION.

7 (A) ESTABLISHMENT.--A MUNICIPALITY OR SCHOOL DISTRICT THAT
8 LEVIES AN EARNED INCOME TAX MAY ESTABLISH BY ORDINANCE OR
9 RESOLUTION A TAX CREDIT AGAINST AN INDIVIDUAL'S LIABILITY
10 IMPOSED UNDER CHAPTER 3 OF THE ACT OF DECEMBER 31, 1965
11 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING ACT, FOR
12 ACTIVE SERVICE AS A VOLUNTEER.

13 (B) AMOUNT.--A MUNICIPALITY OR SCHOOL DISTRICT MUST SET
14 FORTH IN THE ORDINANCE OR RESOLUTION THE AMOUNT OF THE TAX
15 CREDIT. IF THE TOTAL EARNED INCOME TAX LIABILITY IS LESS THAN
16 THE AMOUNT ESTABLISHED, THE TAX CREDIT SHALL EQUAL THE REMAINING
17 TAX LIABILITY.

18 (C) PUBLIC NOTICE.--AT LEAST 30 DAYS PRIOR TO ADOPTION OF
19 THE ORDINANCE OR RESOLUTION, THE GOVERNING BODY SHALL GIVE
20 PUBLIC NOTICE OF ITS INTENT TO ADOPT AN ORDINANCE OR RESOLUTION
21 TO ESTABLISH A TAX CREDIT AND CONDUCT AT LEAST ONE PUBLIC
22 HEARING ON THE ISSUE.

23 (D) SPECIFIC NOTICE.--A MUNICIPALITY OR SCHOOL DISTRICT THAT
24 ESTABLISHES A TAX CREDIT UNDER THIS CHAPTER SHALL NOTIFY THE
25 COMMISSIONER IN THE MANNER AND PURSUANT TO ANY SCHEDULE
26 PRESCRIBED BY THE COMMISSIONER.

27 § 7912. CLAIM.

28 (A) ELIGIBILITY.--AN INDIVIDUAL WHO SATISFIES ALL OF THE
29 FOLLOWING CRITERIA MAY CLAIM A TAX CREDIT ESTABLISHED UNDER
30 SECTION 7911 (RELATING TO PROGRAM AUTHORIZATION):

1 (1) THE INDIVIDUAL IS SUBJECT TO AN EARNED INCOME TAX
2 THAT HAS ESTABLISHED A TAX CREDIT UNDER SECTION 7911.

3 (2) THE INDIVIDUAL IS CERTIFIED UNDER SECTION 7923
4 (RELATING TO CERTIFICATION).

5 (B) RETURN.--AN ACTIVE VOLUNTEER MAY CLAIM A TAX CREDIT
6 PROVIDED FOR UNDER THIS SUBCHAPTER WHEN FILING A JOINT RETURN.
7 THE TAX RETURN FORM SHALL PROVIDE A MECHANISM FOR SEPARATING THE
8 LIABILITY OF AN INDIVIDUAL FOR ANY EARNED INCOME TAX IMPOSED BY
9 THE SCHOOL DISTRICT OF RESIDENCE FROM THE LIABILITY OF AN
10 INDIVIDUAL FOR ANY EARNED INCOME TAX IMPOSED BY THE
11 MUNICIPALITY.

12 § 7912.1. REAL PROPERTY TAX CREDIT.

13 (A) SCHOOL DISTRICT.--THE GOVERNING BODY OF A SCHOOL
14 DISTRICT MAY PROVIDE, BY RESOLUTION, FOR A TAX CREDIT AGAINST
15 REAL PROPERTY TAX TO BE GRANTED TO AN ACTIVE VOLUNTEER. THE TAX
16 CREDIT SHALL APPLY TO TAX LEVIED ON RESIDENTIAL REAL PROPERTY
17 OWNED AND OCCUPIED BY AN ACTIVE VOLUNTEER WHO IS CERTIFIED UNDER
18 SECTION 7923 (RELATING TO CERTIFICATION). THE AMOUNT OF THE TAX
19 CREDIT SHALL BE EQUIVALENT TO NO MORE THAN 20% OF THE TAX
20 LIABILITY OF THE ACTIVE VOLUNTEER.

21 (B) COUNTY.--THE GOVERNING BODY OF A COUNTY MAY PROVIDE, BY
22 RESOLUTION, FOR A TAX CREDIT AGAINST REAL PROPERTY TAXES TO BE
23 GRANTED TO ACTIVE VOLUNTEER FIREFIGHTERS. THE TAX CREDIT SHALL
24 APPLY TO TAXES LEVIED ON RESIDENTIAL REAL PROPERTY OWNED AND
25 OCCUPIED BY AN ACTIVE VOLUNTEER FIREFIGHTER WHO IS CERTIFIED
26 UNDER SECTION 7923. THE AMOUNT OF THE TAX CREDIT SHALL BE
27 EQUIVALENT TO NO MORE THAN 20% OF THE TAX LIABILITY OF THE
28 ACTIVE VOLUNTEER FIREFIGHTER.

29 § 7913. LIMITATIONS.

30 A TAX CREDIT ESTABLISHED UNDER THIS SUBCHAPTER MAY BE USED

1 AGAINST THE ACTIVE VOLUNTEER'S EARNED INCOME TAX OR PROPERTY TAX
2 LIABILITY FOR THE CURRENT TAXABLE YEAR.

3 SUBCHAPTER C

4 VOLUNTEER SERVICE CREDIT

5 SEC.

6 7921. VOLUNTEER SERVICE CREDIT PROGRAM.

7 7922. SERVICE RECORD.

8 7923. CERTIFICATION.

9 7924. REJECTION AND APPEAL.

10 § 7921. VOLUNTEER SERVICE CREDIT PROGRAM.

11 (A) ESTABLISHMENT.--WITHIN 90 DAYS OF THE EFFECTIVE DATE OF
12 THIS SECTION, THE COMMISSIONER SHALL ESTABLISH A VOLUNTEER
13 SERVICE CREDIT PROGRAM THAT ESTABLISHES THE ANNUAL REQUIREMENTS
14 FOR THE CERTIFICATION OF A VOLUNTEER IN ACTIVE SERVICE AT A
15 VOLUNTEER FIRE COMPANY OR AN EMERGENCY MEDICAL SERVICES AGENCY.

16 (B) ACTIVITIES.--THE VOLUNTEER SERVICE CREDIT PROGRAM SHALL
17 CONSIDER THE FOLLOWING ACTIVITIES IN DETERMINING CREDIT TOWARD A
18 CERTIFICATION OF ACTIVE SERVICE:

19 (1) THE NUMBER OF EMERGENCY CALLS TO WHICH A VOLUNTEER
20 RESPONDS.

21 (2) THE LEVEL OF TRAINING AND PARTICIPATION IN FORMAL
22 TRAINING AND DRILLS FOR A VOLUNTEER.

23 (3) THE TOTAL AMOUNT OF TIME EXPENDED BY A VOLUNTEER ON
24 ADMINISTRATIVE AND OTHER SUPPORT SERVICES, INCLUDING
25 FUNDRAISING AND FACILITY OR EQUIPMENT MAINTENANCE.

26 (4) THE INVOLVEMENT IN OTHER EVENTS OR PROJECTS THAT AID
27 THE FINANCIAL VIABILITY, EMERGENCY RESPONSE OR OPERATIONAL
28 READINESS OF A VOLUNTEER FIRE COMPANY OR AN EMERGENCY MEDICAL
29 SERVICES AGENCY.

30 (C) GUIDELINES.--THE COMMISSIONER SHALL ADOPT GUIDELINES,

1 INCLUDING FORMS AND APPLICATIONS, NECESSARY TO IMPLEMENT THIS
2 SECTION.

3 § 7922. SERVICE RECORD.

4 (A) LOG.--THE CHIEF OF A VOLUNTEER FIRE COMPANY OR THE
5 SUPERVISOR OR CHIEF OF AN EMERGENCY MEDICAL SERVICES AGENCY OR
6 THEIR DESIGNEES SHALL ESTABLISH AND MAINTAIN A SERVICE LOG THAT
7 DOCUMENTS THE ACTIVITIES OF EACH VOLUNTEER THAT QUALIFIES FOR
8 CREDIT TOWARD ACTIVE SERVICE UNDER THE VOLUNTEER SERVICE CREDIT
9 PROGRAM AND THE CALCULATION OF THE TOTAL CREDITS EARNED FOR EACH
10 VOLUNTEER IN THE VOLUNTEER FIRE COMPANY OR EMERGENCY MEDICAL
11 SERVICES AGENCY.

12 (B) REVIEW.--SERVICE LOGS ESTABLISHED AND MAINTAINED BY
13 VOLUNTEER FIRE COMPANIES OR EMERGENCY MEDICAL SERVICES AGENCIES
14 SHALL BE SUBJECT TO PERIODIC REVIEW BY THE AUDITOR GENERAL, THE
15 GOVERNING BODY WHERE THE VOLUNTEER FIRE COMPANY OR EMERGENCY
16 MEDICAL SERVICES AGENCY IS LOCATED AND THE GOVERNING BODY WHERE
17 THE VOLUNTEER FIRE COMPANY OR EMERGENCY MEDICAL SERVICES AGENCY
18 PROVIDES SERVICES.

19 § 7923. CERTIFICATION.

20 (A) SELF-CERTIFICATION.--THE ACTIVE VOLUNTEER SHALL SIGN AND
21 SUBMIT AN APPLICATION TO THE CHIEF OF THE VOLUNTEER FIRE COMPANY
22 OR THE SUPERVISOR OR CHIEF OF THE EMERGENCY MEDICAL SERVICES
23 AGENCY WHERE THE VOLUNTEER SERVES.

24 (B) LOCAL SIGN-OFF.--THE CHIEF AND ANOTHER OFFICER OF THE
25 VOLUNTEER FIRE COMPANY, THE SUPERVISOR OR CHIEF AND ANOTHER
26 OFFICER OF THE EMERGENCY MEDICAL SERVICES AGENCY SHALL SIGN THE
27 APPLICATION ATTESTING TO THE INDIVIDUAL'S STATUS AS AN ACTIVE
28 VOLUNTEER. THE APPLICATION SHALL THEN BE FORWARDED TO THE
29 COUNTY, MUNICIPALITY OR SCHOOL DISTRICT, AS APPROPRIATE, FOR
30 FINAL REVIEW AND PROCESSING.

1 § 7924. REJECTION AND APPEAL.

2 (A) GENERAL RULE.--A GOVERNING BODY THAT ESTABLISHES A TAX
3 CREDIT UNDER THIS CHAPTER SHALL ADOPT, BY ORDINANCE OR
4 RESOLUTION, A PROCESS FOR REJECTING A CLAIM BY AN ACTIVE
5 VOLUNTEER WHO DOES NOT SATISFY ALL OF THE CRITERIA ESTABLISHED
6 UNDER THIS CHAPTER FOR EACH TYPE OF TAX CREDIT PROVIDED UNDER
7 THIS CHAPTER.

8 (B) APPEAL.--AN ACTIVE VOLUNTEER SHALL HAVE THE RIGHT TO
9 APPEAL A CLAIM THAT HAS BEEN REJECTED BY A GOVERNING BODY. THE
10 GOVERNING BODY SHALL ESTABLISH, BY ORDINANCE OR RESOLUTION, THE
11 PROCEDURE BY WHICH A REJECTED CLAIM CAN BE APPEALED.

12 SUBCHAPTER D

13 MISCELLANEOUS PROVISIONS

14 SEC.

15 7931. PENALTIES FOR FALSE REPORTING.

16 § 7931. PENALTIES FOR FALSE REPORTING.

17 THE FOLLOWING SHALL APPLY:

18 (1) ANY PERSON WHO KNOWINGLY MAKES OR CONSPIRES TO MAKE
19 A FALSE SERVICE RECORD REPORT UNDER THIS CHAPTER TO THE
20 COMMISSIONER COMMITS A MISDEMEANOR OF THE FIRST DEGREE
21 PUNISHABLE BY A FINE OF \$2,500.

22 (2) ANY PERSON WHO KNOWINGLY PROVIDES OR CONSPIRES TO
23 PROVIDE FALSE INFORMATION THAT IS USED TO COMPILE A SERVICE
24 RECORD REPORT UNDER THIS CHAPTER COMMITS A MISDEMEANOR OF THE
25 FIRST DEGREE PUNISHABLE BY A FINE OF \$2,500.

26 SECTION 2. THIS ACT SHALL TAKE EFFECT IN 60 DAYS.