

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, FARRY, GILLEN, KORTZ, VEREB, BRADFORD, HEFFLEY, CUTLER, B. MILLER, MACKENZIE, MICCARELLI AND DAVIS, NOVEMBER 5, 2015

AS AMENDED ON SECOND CONSIDERATION, IN SENATE, OCTOBER 25, 2016

AN ACT

1 Amending Title 35 (Health and Safety) of the Pennsylvania
2 Consolidated Statutes, providing for incentives for <--
3 volunteers of fire companies and emergency medical services
4 agencies. PROVIDING FOR INCENTIVES FOR MUNICIPAL VOLUNTEERS <--
5 OF FIRE COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICES
6 AGENCIES.

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

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

CHAPTER 79 A

INCENTIVES FOR VOLUNTEERS OF FIRE COMPANIES

AND EMERGENCY MEDICAL SERVICES AGENCIES

Subchapter

A. Preliminary Provisions

B. Tax Credits

C. Volunteer Service Credit

1 ~~D. Miscellaneous Provisions~~

2 ~~SUBCHAPTER A~~

3 ~~PRELIMINARY PROVISIONS~~

4 ~~Sec.~~

5 ~~7901 A. Scope of chapter.~~

6 ~~7902 A. Purpose.~~

7 ~~7903 A. Definitions.~~

8 ~~§ 7901 A. Scope of chapter.~~

9 ~~This chapter relates to incentives for municipal volunteers~~
10 ~~of fire companies and emergency medical services agencies.~~

11 ~~§ 7902 A. Purpose.~~

12 ~~The purpose of this chapter is to authorize governing bodies~~
13 ~~to enact a tax credit against an active volunteer's earned~~
14 ~~income and property tax liability as a financial incentive to:~~

15 ~~(1) Indicate the governing body's acknowledgment of the~~
16 ~~value of and the absence of any public cost for volunteer~~
17 ~~fire protection and emergency medical services provided by~~
18 ~~active volunteers.~~

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

23 ~~§ 7903 A. Definitions.~~

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

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

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

3 ~~"County." A county of the Commonwealth.~~

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

7 ~~"Emergency medical services agency." Any for profit or~~
8 ~~nonprofit corporation, association or organization located in~~
9 ~~this Commonwealth, which is licensed by the Department of Health~~
10 ~~and is not associated or affiliated with any hospital and which~~
11 ~~is regularly engaged in the provision of emergency medical~~
12 ~~services, including basic life support or advanced life support~~
13 ~~services and advanced life support squad vehicles as defined in~~
14 ~~28 Pa. Code § 1021.2 (relating to definitions). The term shall~~
15 ~~not include any corporation, association or organization that is~~
16 ~~primarily engaged in the operation of invalid coaches which are~~
17 ~~intended for the routine transport of persons who are~~
18 ~~convalescent or otherwise nonambulatory and do not ordinarily~~
19 ~~require emergency medical treatment while in transit.~~

20 ~~"Governing body." A county council, county board of~~
21 ~~commissioners, city council, borough council, incorporated town~~
22 ~~council, board of township commissioners, board of township~~
23 ~~supervisors, governing council of a home rule municipality or~~
24 ~~optional plan municipality, a school district board of directors~~
25 ~~or a governing council of any similar purpose government which~~
26 ~~may be created by statute after the effective date of this~~
27 ~~section and which has adopted a tax credit under this chapter.~~

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

30 ~~"Municipality." A city, borough, incorporated town or~~

1 ~~township located in this Commonwealth.~~

2 ~~"School district." A school district of the Commonwealth.~~

3 ~~"Tax credit." The tax credit granted under section 7911 A~~
4 ~~(relating to program authorization) or 7912.1 A (relating to~~
5 ~~real property tax credit).~~

6 ~~"Volunteer." A member of a volunteer fire company or an~~
7 ~~emergency medical services agency.~~

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

12 ~~"Volunteer service credit program." The program established~~
13 ~~under section 7921 A (relating to volunteer service credit~~
14 ~~program) to determine the active status of a volunteer.~~

15 ~~SUBCHAPTER B~~

16 ~~TAX CREDITS~~

17 ~~Sec.~~

18 ~~7911 A. Program authorization.~~

19 ~~7912 A. Claim.~~

20 ~~7912.1 A. Real property tax credit.~~

21 ~~7913 A. Limitations.~~

22 ~~§ 7911 A. Program authorization.~~

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

29 ~~(b) Amount. A governing body shall set forth in the~~
30 ~~ordinance or resolution the amount of the tax credit. If the~~

1 ~~total earned income tax liability is less than the amount~~
2 ~~established, the tax credit shall equal the remaining tax~~
3 ~~liability.~~

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

9 ~~(d) Specific notice. A governing body that establishes a~~
10 ~~tax credit under this chapter shall notify the commissioner in~~
11 ~~the manner prescribed by the commissioner.~~

12 ~~§ 7912 A. Claim.~~

13 ~~(a) Eligibility. An individual who satisfies all of the~~
14 ~~following criteria may claim a tax credit established under~~
15 ~~section 7911 A (relating to program authorization):~~

16 ~~(1) The individual is subject to an earned income tax of~~
17 ~~a municipality or school district that has established a tax~~
18 ~~credit under section 7911 A.~~

19 ~~(2) The individual is certified under section 7923 A~~
20 ~~(relating to certification).~~

21 ~~(b) Return. An active volunteer may claim a tax credit~~
22 ~~provided for under this subchapter when filing a joint return.~~
23 ~~The tax return form shall provide a mechanism for separating the~~
24 ~~liability of an individual for any earned income tax imposed by~~
25 ~~the school district of residence from the liability of an~~
26 ~~individual for any earned income tax imposed by the~~
27 ~~municipality.~~

28 ~~§ 7912.1 A. Real property tax credit.~~

29 ~~(a) School district. The governing body of a school~~
30 ~~district may provide, by resolution, for a tax credit against~~

~~1 real property tax to be granted to an active volunteer. The tax
2 credit shall apply to tax levied on residential real property
3 owned and occupied by an active volunteer who is certified under
4 section 7923 A (relating to certification). The amount of the
5 tax credit authorized by a resolution shall not exceed 20% of
6 the tax liability of the active volunteer.~~

~~7 (b) County. The governing body of a county may provide, by
8 resolution, for a tax credit against real property taxes to be
9 granted to active volunteer firefighters. The tax credit shall
10 apply to taxes levied on residential real property owned and
11 occupied by an active volunteer firefighter who is certified
12 under section 7923 A. The amount of the tax credit authorized by
13 resolution shall not exceed 20% of the tax liability of the
14 active volunteer firefighter.~~

~~15 § 7913 A. Limitations.~~

~~16 A tax credit established under this subchapter may be used
17 against the active volunteer's earned income tax or property tax
18 liability for the current taxable year and each year thereafter.
19 The tax credit established under this subchapter shall remain in
20 effect until the governing body repeals the tax credit.~~

~~21 SUBCHAPTER C~~

~~22 VOLUNTEER SERVICE CREDIT~~

~~23 Sec.~~

~~24 7921 A. Volunteer service credit program.~~

~~25 7922 A. Service record.~~

~~26 7923 A. Certification.~~

~~27 7924 A. Rejection and appeal.~~

~~28 § 7921 A. Volunteer service credit program.~~

~~29 (a) Establishment. Within 90 days of the effective date of
30 this section, the commissioner shall establish through~~

1 ~~regulation a volunteer service credit program that establishes~~
2 ~~the annual requirements for the certification of a volunteer in~~
3 ~~active service at a volunteer fire company or an emergency~~
4 ~~medical services agency.~~

5 ~~(b) Activities. The volunteer service credit program shall~~
6 ~~consider the following activities in determining credit toward a~~
7 ~~certification of active service:~~

8 ~~(1) The number of emergency calls to which a volunteer~~
9 ~~responds.~~

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

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

15 ~~(4) The involvement in other events or projects that aid~~
16 ~~the financial viability, emergency response or operational~~
17 ~~readiness of a volunteer fire company or an emergency medical~~
18 ~~services agency.~~

19 ~~(c) Guidelines. The commissioner shall adopt guidelines,~~
20 ~~including forms and applications, necessary to implement this~~
21 ~~section.~~

22 ~~§ 7922 A. Service record.~~

23 ~~(a) Log. The chief of a volunteer fire company or the~~
24 ~~supervisor or chief of an emergency medical services agency or~~
25 ~~their designees shall establish and maintain a service log that~~
26 ~~documents the activities of each volunteer that qualifies for~~
27 ~~credit toward active service under the volunteer service credit~~
28 ~~program and the calculation of the total credits earned for each~~
29 ~~volunteer in the volunteer fire company or emergency medical~~
30 ~~services agency.~~

1 ~~(b) Review. Service logs established and maintained by~~
2 ~~volunteer fire companies or emergency medical services agencies~~
3 ~~shall be subject to periodic review by the commissioner, the~~
4 ~~Auditor General, the governing body where the volunteer fire~~
5 ~~company or emergency medical services agency is located, the~~
6 ~~governing body of the municipality, school district and county~~
7 ~~that has adopted a tax credit for volunteers of a volunteer fire~~
8 ~~company or emergency medical services agency and the governing~~
9 ~~body where the volunteer fire company or emergency medical~~
10 ~~services agency provides services.~~

11 ~~§ 7923 A. Certification.~~

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

16 ~~(b) Local sign off. The chief and another officer of the~~
17 ~~volunteer fire company or the supervisor or chief and another~~
18 ~~officer of the emergency medical services agency shall sign the~~
19 ~~application attesting to the individual's status as an active~~
20 ~~volunteer. The application shall then be forwarded to the~~
21 ~~governing body, as appropriate, for final review and processing.~~

22 ~~§ 7924 A. Rejection and appeal.~~

23 ~~(a) General rule. A governing body that establishes a tax~~
24 ~~credit under this chapter shall adopt, by ordinance or~~
25 ~~resolution, a process for rejecting a claim by an active~~
26 ~~volunteer who does not satisfy all of the criteria established~~
27 ~~under this chapter for each type of tax credit provided under~~
28 ~~this chapter.~~

29 ~~(b) Appeal. An active volunteer shall have the right to~~
30 ~~appeal a claim that has been rejected by a governing body. The~~

1 ~~governing body shall establish, by ordinance or resolution, the~~
2 ~~procedure by which a rejected claim can be appealed.~~

3 SUBCHAPTER D

4 MISCELLANEOUS PROVISIONS

5 Sec.

6 ~~7931 A. Penalties for false reporting.~~

7 ~~§ 7931 A. Penalties for false reporting.~~

8 ~~The following shall apply:~~

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

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

17 ~~Section 2. This act shall take effect in 60 days.~~

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

<--

20 CHAPTER 79A

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

23 SUBCHAPTER

24 A. PRELIMINARY PROVISIONS

25 B. TAX CREDITS

26 C. VOLUNTEER SERVICE CREDIT

27 D. MISCELLANEOUS PROVISIONS

28 SUBCHAPTER A

29 PRELIMINARY PROVISIONS

30 SEC.

1 79A01. SCOPE OF CHAPTER.

2 79A02. PURPOSE.

3 79A03. DEFINITIONS.

4 § 79A01. SCOPE OF CHAPTER.

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

8 § 79A02. 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 TAX LIABILITY AS A FINANCIAL INCENTIVE TO: <--

12 (1) ACKNOWLEDGE THE VALUE AND THE ABSENCE OF ANY PUBLIC
13 COST FOR VOLUNTEER FIRE PROTECTION AND NONPROFIT EMERGENCY
14 MEDICAL SERVICES PROVIDED BY ACTIVE VOLUNTEERS.

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

19 § 79A03. DEFINITIONS.

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

23 "ACTIVE VOLUNTEER." A VOLUNTEER FOR A VOLUNTEER FIRE COMPANY
24 OR NONPROFIT EMERGENCY MEDICAL SERVICES AGENCY WHO HAS COMPLIED
25 WITH THE REQUIREMENTS OF THE VOLUNTEER SERVICE CREDIT PROGRAM
26 AND WHO IS CERTIFIED UNDER SECTION 79A23 (RELATING TO
27 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 LOCAL TAX ENABLING ACT.

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

9 "INDIVIDUAL." A VOLUNTEER.

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

12 "MUNICIPALITY." A CITY, BOROUGH, INCORPORATED TOWN OR <--
13 TOWNSHIP LOCATED IN THIS COMMONWEALTH. ANY CITY, BOROUGH, <--
14 INCORPORATED TOWN, TOWNSHIP, HOME RULE MUNICIPALITY, OPTIONAL
15 PLAN MUNICIPALITY, OPTIONAL CHARTER MUNICIPALITY OR ANY SIMILAR
16 GENERAL PURPOSE UNIT OF GOVERNMENT WHICH MAY BE CREATED OR
17 AUTHORIZED BY STATUTE.

18 "NONPROFIT EMERGENCY MEDICAL SERVICES AGENCY." AN EMERGENCY
19 MEDICAL SERVICES AGENCY AS DEFINED IN SECTION 8103 (RELATING TO
20 DEFINITIONS) AND CHARTERED AS A NONPROFIT CORPORATION.

21 "TAX CREDIT." THE TAX CREDIT GRANTED UNDER SECTION 79A11
22 (RELATING TO PROGRAM AUTHORIZATION) OR 79A13 (RELATING TO REAL <--
23 PROPERTY TAX CREDIT).

24 "VOLUNTEER." A MEMBER OF A VOLUNTEER FIRE COMPANY OR A
25 NONPROFIT EMERGENCY MEDICAL SERVICES AGENCY.

26 "VOLUNTEER FIRE COMPANY." A NONPROFIT CHARTERED CORPORATION,
27 ASSOCIATION OR ORGANIZATION LOCATED IN THIS COMMONWEALTH THAT
28 PROVIDES FIRE PROTECTION SERVICES AND MAY OFFER OTHER VOLUNTARY
29 EMERGENCY SERVICES WITHIN THIS COMMONWEALTH.

30 "VOLUNTEER SERVICE CREDIT PROGRAM." THE PROGRAM ESTABLISHED

1 UNDER SECTION 79A21 (RELATING TO VOLUNTEER SERVICE CREDIT
2 PROGRAM) TO DETERMINE THE ACTIVE STATUS OF A VOLUNTEER.

3 SUBCHAPTER B

4 TAX CREDITS

5 SEC.

6 79A11. PROGRAM AUTHORIZATION.

7 79A12. CLAIM.

8 79A13. REAL PROPERTY TAX CREDIT.

<--

9 ~~79A13~~ 79A14. LIMITATIONS.

<--

10 § 79A11. PROGRAM AUTHORIZATION.

11 (A) ESTABLISHMENT.--A MUNICIPALITY THAT LEVIES AN EARNED
12 INCOME TAX MAY ESTABLISH BY ORDINANCE A TAX CREDIT AGAINST AN
13 INDIVIDUAL'S LIABILITY IMPOSED UNDER CHAPTER 3 OF THE LOCAL TAX
14 ENABLING ACT FOR ACTIVE SERVICE AS A VOLUNTEER.

15 (B) AMOUNT.--A MUNICIPALITY SHALL SET FORTH IN THE ORDINANCE
16 THE TOTAL AMOUNT OF THE TAX CREDIT THAT WILL BE OFFERED TO AN
17 INDIVIDUAL. IF AN INDIVIDUAL'S EARNED INCOME TAX LIABILITY IS
18 LESS THAN THE AMOUNT OF THE TAX CREDIT OFFERED, THE INDIVIDUAL'S
19 TAX CREDIT MUST EQUAL THE INDIVIDUAL'S TAX LIABILITY.

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

25 (D) SPECIFIC NOTICE.--A MUNICIPALITY THAT ESTABLISHES A TAX
26 CREDIT UNDER THIS CHAPTER SHALL NOTIFY THE COMMISSIONER IN THE
27 MANNER PRESCRIBED BY THE COMMISSIONER.

28 § 79A12. CLAIM.

29 (A) ELIGIBILITY.--AN INDIVIDUAL WHO SATISFIES ALL OF THE
30 FOLLOWING CRITERIA MAY CLAIM A TAX CREDIT ESTABLISHED UNDER

1 ~~SECTION 79A11 (RELATING TO PROGRAM AUTHORIZATION) THIS CHAPTER:~~ <--

2 (1) THE INDIVIDUAL IS SUBJECT TO AN EARNED INCOME A TAX <--
3 OF A MUNICIPALITY THAT HAS ESTABLISHED A TAX CREDIT UNDER
4 SECTION 79A11 THIS CHAPTER. <--

5 (2) THE INDIVIDUAL IS CERTIFIED UNDER SECTION 79A23
6 (RELATING TO CERTIFICATION).

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

14 § 79A13. REAL PROPERTY TAX CREDIT. <--

15 THE GOVERNING BODY OF A MUNICIPALITY MAY PROVIDE, BY
16 ORDINANCE, FOR A TAX CREDIT AGAINST REAL PROPERTY TAX TO BE
17 GRANTED TO AN ACTIVE VOLUNTEER. THE TAX CREDIT SHALL APPLY TO
18 TAX LEVIED ON RESIDENTIAL REAL PROPERTY OWNED AND OCCUPIED BY AN
19 ACTIVE VOLUNTEER WHO IS CERTIFIED UNDER SECTION 79A23 (RELATING
20 TO CERTIFICATION). THE AMOUNT OF THE TAX CREDIT AUTHORIZED BY AN
21 ORDINANCE SHALL NOT EXCEED 20% OF THE TAX LIABILITY OF THE
22 ACTIVE VOLUNTEER.

23 § ~~79A13~~ 79A14. LIMITATIONS. <--

24 A TAX CREDIT ESTABLISHED UNDER THIS SUBCHAPTER CHAPTER MAY BE <--
25 USED AGAINST THE ACTIVE VOLUNTEER'S EARNED INCOME TAX LIABILITY <--
26 FOR THE CURRENT TAXABLE YEAR AND EVERY YEAR THEREAFTER. THE TAX
27 CREDIT ESTABLISHED UNDER THIS SUBCHAPTER CHAPTER SHALL REMAIN IN <--
28 EFFECT UNTIL THE GOVERNING BODY OF THE MUNICIPALITY REPEALS THE
29 TAX CREDIT.

30 SUBCHAPTER C

1 VOLUNTEER SERVICE CREDIT

2 SEC.

3 79A21. VOLUNTEER SERVICE CREDIT PROGRAM.

4 79A22. SERVICE RECORD.

5 79A23. CERTIFICATION.

6 79A24. REJECTION AND APPEAL.

7 § 79A21. VOLUNTEER SERVICE CREDIT PROGRAM.

8 (A) ESTABLISHMENT.--THE GOVERNING BODY MAY ESTABLISH A
9 VOLUNTEER SERVICE CREDIT PROGRAM THAT ESTABLISHES THE ANNUAL
10 REQUIREMENTS FOR THE CERTIFICATION OF A VOLUNTEER IN ACTIVE
11 SERVICE AT A VOLUNTEER FIRE COMPANY OR A NONPROFIT EMERGENCY
12 MEDICAL SERVICES AGENCY.

13 (B) ACTIVITIES.--THE VOLUNTEER SERVICE CREDIT PROGRAM SHALL
14 CONSIDER THE FOLLOWING ACTIVITIES IN DETERMINING CREDIT TOWARD A
15 CERTIFICATION OF ACTIVE SERVICE:

16 (1) THE NUMBER OF EMERGENCY CALLS TO WHICH A VOLUNTEER
17 RESPONDS.

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

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

23 (4) THE INVOLVEMENT IN OTHER EVENTS OR PROJECTS THAT AID
24 THE FINANCIAL VIABILITY, EMERGENCY RESPONSE OR OPERATIONAL
25 READINESS OF A VOLUNTEER FIRE COMPANY OR A NONPROFIT
26 EMERGENCY MEDICAL SERVICES AGENCY.

27 (C) GUIDELINES.--THE GOVERNING BODY SHALL, WITH THE ADVICE
28 OF THE CHIEF OF A VOLUNTEER FIRE COMPANY AND THE SUPERVISOR OR
29 CHIEF OF A NONPROFIT EMERGENCY MEDICAL SERVICES AGENCY OR THEIR
30 DESIGNEES, ADOPT GUIDELINES, INCLUDING FORMS AND APPLICATIONS,

1 NECESSARY TO IMPLEMENT THIS SECTION.

2 (D) ELIGIBILITY LIST.--A NOTARIZED LIST OF ELIGIBLE ACTIVE
3 VOLUNTEERS SHALL BE SUBMITTED TO THE GOVERNING BODY, NO LATER
4 THAN 45 DAYS BEFORE TAX NOTICES ARE TO BE DISTRIBUTED, BY THE
5 FOLLOWING:

6 (1) THE CHIEF OF A VOLUNTEER FIRE COMPANY, WHERE
7 APPLICABLE.

8 (2) THE SUPERVISOR OR CHIEF OF A NONPROFIT EMERGENCY
9 MEDICAL SERVICES AGENCY, WHERE APPLICABLE.

10 § 79A22. SERVICE RECORD.

11 (A) LOG.--THE CHIEF OF A VOLUNTEER FIRE COMPANY OR THE
12 SUPERVISOR OR CHIEF OF A NONPROFIT EMERGENCY MEDICAL SERVICES
13 AGENCY OR THEIR DESIGNEES SHALL ESTABLISH AND MAINTAIN A SERVICE
14 LOG THAT DOCUMENTS THE ACTIVITIES OF EACH VOLUNTEER THAT QUALIFY
15 FOR CREDIT TOWARD ACTIVE SERVICE UNDER THE VOLUNTEER SERVICE
16 CREDIT PROGRAM AND THE CALCULATION OF THE TOTAL CREDITS EARNED
17 FOR EACH VOLUNTEER IN THE VOLUNTEER FIRE COMPANY OR NONPROFIT
18 EMERGENCY MEDICAL SERVICES AGENCY.

19 (B) REVIEW.--SERVICE LOGS ESTABLISHED AND MAINTAINED BY
20 VOLUNTEER FIRE COMPANIES OR NONPROFIT EMERGENCY MEDICAL SERVICES
21 AGENCIES SHALL BE SUBJECT TO PERIODIC REVIEW BY THE
22 COMMISSIONER, THE AUDITOR GENERAL, THE GOVERNING BODY WHERE THE
23 VOLUNTEER FIRE COMPANY OR NONPROFIT EMERGENCY MEDICAL SERVICES
24 AGENCY IS LOCATED AND THE GOVERNING BODY WHERE THE VOLUNTEER
25 FIRE COMPANY OR NONPROFIT EMERGENCY MEDICAL SERVICES AGENCY
26 PROVIDES SERVICES.

27 § 79A23. CERTIFICATION.

28 (A) SELF-CERTIFICATION.--THE ACTIVE VOLUNTEER SHALL SIGN AND
29 SUBMIT AN APPLICATION FOR CERTIFICATION TO THE CHIEF OF THE
30 VOLUNTEER FIRE COMPANY OR THE SUPERVISOR OR CHIEF OF THE

1 NONPROFIT EMERGENCY MEDICAL SERVICES AGENCY WHERE THE VOLUNTEER
2 SERVES.

3 (B) INJURED VOLUNTEER.--AN ACTIVE VOLUNTEER WHO WAS INJURED
4 DURING A RESPONSE TO AN EMERGENCY CALL AND CAN NO LONGER SERVE
5 AS AN ACTIVE VOLUNTEER BECAUSE OF THE INJURY AND WHO WOULD
6 OTHERWISE BE ELIGIBLE FOR ~~THE~~ A TAX CREDIT SHALL BE ELIGIBLE FOR <--
7 THE TAX CREDIT FOR THE SUCCEEDING FIVE TAX YEARS.

8 (C) LOCAL SIGN-OFF.--THE CHIEF AND ANOTHER OFFICER OF THE
9 VOLUNTEER FIRE COMPANY AND THE SUPERVISOR OR CHIEF AND ANOTHER
10 OFFICER OF THE NONPROFIT EMERGENCY MEDICAL SERVICES AGENCY SHALL
11 SIGN THE APPLICATION ATTESTING TO THE INDIVIDUAL'S STATUS AS AN
12 ACTIVE VOLUNTEER OR THAT THE INDIVIDUAL CAN NO LONGER SERVE AS
13 AN ACTIVE VOLUNTEER DUE TO INJURY. THE APPLICATION SHALL THEN BE
14 FORWARDED TO THE MUNICIPALITY, AS APPROPRIATE, FOR FINAL REVIEW
15 AND PROCESSING.

16 § 79A24. REJECTION AND APPEAL.

17 (A) GENERAL RULE.--A GOVERNING BODY THAT ESTABLISHES A TAX
18 CREDIT UNDER THIS CHAPTER SHALL ADOPT, BY ORDINANCE, A PROCESS
19 FOR REJECTING A CLAIM BY AN ACTIVE VOLUNTEER WHO DOES NOT
20 SATISFY ALL OF THE CRITERIA ESTABLISHED UNDER THIS CHAPTER FOR
21 EACH TYPE OF TAX CREDIT PROVIDED UNDER 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, THE PROCEDURE BY
25 WHICH A REJECTED CLAIM CAN BE APPEALED.

26 SUBCHAPTER D

27 MISCELLANEOUS PROVISIONS

28 SEC.

29 79A31. PENALTIES FOR FALSE REPORTING.

30 § 79A31. 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 COMMITS A
4 MISDEMEANOR OF THE FIRST DEGREE PUNISHABLE BY A FINE OF
5 \$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.