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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1705 Session of  
2019

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INTRODUCED BY GABLER, BARRAR, BERNSTINE, CAUSER, CIRESI, DeLUCA,  
DUNBAR, GALLOWAY, GILLEN, HERSHEY, JAMES, KULIK, OWLETT,  
PYLE, SAINATO, SCHLOSSBERG, SCHMITT, STAATS, STEPHENS, WARNER  
AND WEBSTER, JULY 8, 2019

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REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY  
PREPAREDNESS, JULY 8, 2019

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AN ACT

1 Amending Title 35 (Health and Safety) of the Pennsylvania  
2 Consolidated Statutes, in incentives for municipal volunteers  
3 of fire companies and nonprofit emergency medical services  
4 agencies, further providing for definitions, for real  
5 property tax credit and for rejection and appeal.

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

8 Section 1. Sections 79A03, 79A13 and 79A24 of Title 35 of  
9 the Pennsylvania Consolidated Statutes are amended to read:

10 § 79A03. Definitions.

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

14 "Active volunteer." A volunteer for a volunteer fire company  
15 or nonprofit emergency medical services agency who has complied  
16 with the requirements of the volunteer service credit program  
17 and who is certified under section 79A23 (relating to  
18 certification).

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

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

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

13 "Individual." A volunteer.

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." Any school district, city, borough,  
17 incorporated town, township, home rule municipality, optional  
18 plan municipality, optional charter municipality or any similar  
19 general purpose unit of government which may be created or  
20 authorized by statute.

21 "Nonprofit emergency medical services agency." An emergency  
22 medical services agency as defined in section 8103 (relating to  
23 definitions) and chartered as a nonprofit corporation.

24 "Tax credit." The tax credit granted under section 79A11  
25 (relating to program authorization) or 79A13 (relating to real  
26 property tax credit).

27 "Volunteer." A member of a volunteer fire company or a  
28 nonprofit emergency medical services agency.

29 "Volunteer fire company." A nonprofit chartered corporation,  
30 association or organization located in this Commonwealth that

1 provides fire protection services and may offer other voluntary  
2 emergency services within this Commonwealth.

3 "Volunteer service credit program." The program established  
4 under section 79A21 (relating to volunteer service credit  
5 program) to determine the active status of a volunteer.

6 § 79A13. Real property tax credit.

7 The governing body of a municipality may provide, by  
8 ordinance or resolution, for a tax credit against real property  
9 tax to be granted to an active volunteer. The tax credit shall  
10 apply to tax levied on residential real property owned and  
11 occupied by an active volunteer who is certified under section  
12 79A23 (relating to certification). The amount of the tax credit  
13 authorized by an ordinance [shall not exceed 20%] or resolution  
14 may not exceed 100% of the tax liability of the active  
15 volunteer.

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 or  
19 resolution, a process for rejecting a claim by an active  
20 volunteer who does not satisfy all of the criteria established  
21 under this chapter for each type of tax credit provided under  
22 this chapter.

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

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