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## MEMORANDUM

**TO:** Members of the House of Representatives

**FROM:** Representative John R. Hornaman

**DATE:** January 3, 2011

**SUBJECT:** Co-Sponsorship memo – **Municipal Tax Credit to Volunteer Firefighters (Former HB 250 of 2009-10)**

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In the near future, I will be re-introducing legislation enabling municipalities that levy an earned income tax to establish a program through ordinance or resolution providing for a fire service credit against an individual's local income tax liability for active service as a volunteer firefighter.

I developed this legislation because I think that a tax credit for volunteer firefighters will serve as an important recruitment tool for local fire companies, which often have a difficult time getting people to sign up for volunteer service, and serve as a small token of appreciation for the risks our local firefighters take each day to protect us and our families.

The State Fire Commissioner would be required under this legislation to consider the following volunteer firefighter activities in developing the tax credit program:

- The number of emergency calls to which a volunteer firefighter responds
- The level of training and participation in formal training and drills for a volunteer firefighter
- The total amount of time expended by a volunteer firefighter on administrative and other support services, including fundraising and facility or equipment maintenance
- The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company

In addition, the chief of the volunteer fire company or designee would be responsible for documenting the activities of volunteer firefighters in a service log and submit the information in report form to the State Fire Commissioner on or before February 1 for certification.

If you wish to co-sponsor this piece of legislation, please contact Carla Walker at 772-2297 or [cwalker@pahouse.net](mailto:cwalker@pahouse.net).