

## AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An  
2 act relating to tax reform and State taxation by codifying  
3 and enumerating certain subjects of taxation and imposing  
4 taxes thereon; providing procedures for the payment,  
5 collection, administration and enforcement thereof; providing  
6 for tax credits in certain cases; conferring powers and  
7 imposing duties upon the Department of Revenue, certain  
8 employers, fiduciaries, individuals, persons, corporations  
9 and other entities; prescribing crimes, offenses and  
10 penalties," authorizing a tax credit for a member of a  
11 volunteer emergency service organization who purchases fire  
12 equipment with personal income.

13 The General Assembly finds and declares as follows:

14 (1) It is estimated that more than 90% of Pennsylvania's  
15 emergency service organizations are volunteer organizations.

16 (2) Volunteer emergency service organizations are  
17 estimated to save Pennsylvania taxpayers as much as  
18 \$6,000,000 per year.

19 (3) The ranks of Pennsylvania emergency response  
20 associations have declined by more than half over the past 20  
21 years, from an estimated 152,000 volunteer firefighters in  
22 1985 to 70,000 or fewer today.

1 (4) The potential public safety crisis that looms as a  
2 result of the continuing decline and shortage of active  
3 volunteer emergency responders necessitates the  
4 Commonwealth's active involvement, in partnership with our  
5 local communities, in providing volunteer emergency responder  
6 retention incentives.

7 (5) An income tax credit for active volunteer emergency  
8 responders that purchase their own fire equipment would  
9 provide a small financial token of appreciation for the  
10 invaluable service these dedicated men and women provide.  
11 The General Assembly of the Commonwealth of Pennsylvania  
12 hereby enacts as follows:

13 Section 1. Article XVIII-C of the act of March 4, 1971  
14 (P.L.6, No.2), known as the Tax Reform Code of 1971, added July  
15 9, 2008 (P.L.922, No.66), is amended to read:

16 ARTICLE XVIII-C

17 [(RESERVED)]

18 VOLUNTEER EMERGENCY RESPONDER EQUIPMENT

19 TAX CREDIT

20 Section 1801-C. Scope of article.

21 This article relates to volunteer emergency responder  
22 equipment tax credits.

23 Section 1802-C. Definitions.

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

27 "Emergency service organization." A nonprofit chartered fire  
28 company, volunteer ambulance service or volunteer rescue squad  
29 located in this Commonwealth.

30 "Equipment." Acceptable equipment, including helmets,

1 jackets, protection gear, boots and fire suits.

2 Section 1803-C. Tax credit.

3 Volunteer emergency responders who purchase equipment with  
4 their personal income may claim a tax credit of up to \$500 from  
5 tax imposed under Article III. If the emergency responder's  
6 total State income tax liability is less than \$500, the credit  
7 shall equal the remaining tax liability.

8 Section 1804-C. Proof of eligibility.

9 Volunteer emergency responders who claim a tax credit under  
10 section 1803-C must provide to the Department of Revenue, at the  
11 time the credit is claimed, documentation that the volunteer  
12 emergency responder is an active volunteer of an emergency  
13 service organization and documentation of the type of equipment  
14 purchased and purchase price. The Department of Revenue shall  
15 establish guidelines which provide for acceptable forms of  
16 documentation.

17 Section 1805-C. Limitation.

18 Any tax credit claimed by a volunteer emergency responder may  
19 only be for purchases made during the taxable year in which the  
20 credit is being claimed.

21 Section 2. This act shall take effect immediately.