

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 24

Session of  
2005

INTRODUCED BY O'PAKE, LOGAN, WAUGH, D. WHITE, COSTA, KASUNIC,  
LAVALLE, STOUT, KITCHEN, ERICKSON, ORIE, WAGNER, WONDERLING,  
MUSTO, C. WILLIAMS, TARTAGLIONE, GREENLEAF, GORDNER AND  
RHOADES, JANUARY 18, 2005

REFERRED TO FINANCE, JANUARY 18, 2005

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 volunteer emergency  
11 medical services (EMS) personnel for purposes of personal  
12 income tax.

13 The General Assembly finds and declares as follows:

14 (1) Those who volunteer their time to facilitate the  
15 provision of emergency medical services (EMS) response in our  
16 communities perform a critical public service.

17 (2) Such volunteer service, in addition to saving lives,  
18 helps to reduce taxpayer and health care costs associated  
19 with the delivery of emergency medical services in this  
20 Commonwealth.

21 (3) A State personal income tax credit for active  
22 emergency medical services personnel would provide a small

1 financial token of appreciation for the invaluable service  
2 these dedicated men and women provide while encouraging  
3 others to join in providing this critical public service in  
4 our communities.

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

7 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as  
8 the Tax Reform Code of 1971, is amended by adding an article to  
9 read:

10 ARTICLE XVIII-C

11 VOLUNTEER EMERGENCY MEDICAL SERVICES TAX CREDIT

12 Section 1801-C. Short title.

13 This article shall be known and may be cited as the Volunteer  
14 Emergency Medical Services Tax Credit Act.

15 Section 1802-C. Definitions.

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

19 "Emergency Medical Services Organization." A nonprofit  
20 chartered corporation, association or organization located in  
21 this Commonwealth that provides emergency medical services.

22 "Volunteer EMS provider." A member of an emergency services  
23 medical (EMS) organization who volunteers his time.

24 Section 1803-C. Tax credit.

25 A person certified as an active volunteer EMS provider by the  
26 Director of the Emergency Medical Services Office of the  
27 Department of Health, or its successor in function, may claim a  
28 tax credit of up to \$250 from tax imposed under Article III. If  
29 a qualifying individual's total State income tax liability is  
30 less than \$250, the credit shall equal the remaining tax

1 liability.

2 Section 1804-C. Volunteer emergency medical services point  
3 system created.

4 Based on the input and advice of the Board of Directors of  
5 the Pennsylvania Emergency Health Services Council, the Director  
6 of the Emergency Medical Services Office of the Department of  
7 Health, or its successor in function, shall develop and  
8 implement a volunteer emergency medical services point system  
9 establishing the annual requirements for designation of  
10 volunteers as active volunteer EMS providers. To determine  
11 whether a volunteer EMS provider is an active volunteer, the  
12 point system shall take into account, among other factors, the  
13 number of emergency calls a volunteer EMS provider responds to,  
14 efforts to maintain and enhance training skills, time spent  
15 volunteering, including administrative and support services,  
16 such as fundraising and maintenance of facilities and equipment,  
17 and involvement in other events or projects that aid an EMS  
18 organization's financial viability, emergency response or  
19 operational readiness.

20 Section 1805-C. Service logs.

21 (a) Maintenance.--The official, or officials, in charge of  
22 the operations of an emergency medical services organization  
23 shall maintain a service log documenting the activities of each  
24 volunteer EMS provider that qualify for points toward  
25 designation as an active volunteer EMS provider under the  
26 volunteer emergency medical services point system.

27 (b) Review.--Service logs maintained by emergency medical  
28 services organizations shall be subject to periodic review by  
29 the Auditor General, the Department of Revenue and the governing  
30 body of the municipality in which the volunteer emergency

1 medical services organization is located or provides services.

2 Section 1806-C. Reporting by emergency medical services  
3 organization.

4 Within ten business days of the end of each calendar year,  
5 the official, or officials, in charge of an emergency medical  
6 services organization shall report to the Director of the Office  
7 of Emergency Medical Services within the Department of Health,  
8 or its successor in function, the name and address of each  
9 volunteer EMS provider qualified for the previous calendar year  
10 as an active volunteer EMS provider under the volunteer  
11 emergency medical services point system. The Director of the  
12 Office of Emergency Medical Services within the Department of  
13 Health, or, its successor in function, shall prescribe a format  
14 for reporting active volunteer EMS providers.

15 Section 1807-C. Certification of active volunteer EMS  
16 providers.

17 On or before January 31 of each year, the Director of the  
18 Office of Emergency Medical Services within the Department of  
19 Health, or, its successor in function, shall certify each  
20 volunteer EMS provider reported under section 1806-C as having  
21 met the requirements for designation as an active volunteer EMS  
22 provider under the volunteer emergency medical services point  
23 system. The Director of the Office of Emergency Medical Services  
24 within the Department of Health, or its successor in function,  
25 in cooperation with the Department of Revenue, shall develop a  
26 procedure for documenting the certification for tax purposes.

27 Section 1808-C. Penalties for false reporting.

28 Any person who knowingly makes or conspires to make a false  
29 report under this article to the Director of the Office of  
30 Emergency Medical Services within the Department of Health, or

1 its successor in function, provides or conspires to provide  
2 false information used to compile a report commits a misdemeanor  
3 of the first degree.

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