
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1169 Session of
2007

INTRODUCED BY DINNIMAN, BAKER, ERICKSON, FONTANA, KITCHEN,
LAVALLE, LOGAN, O'PAKE, RAFFERTY, REGOLA, STOUT, TARTAGLIONE,
KASUNIC, WASHINGTON, ORIE, TOMLINSON, PIPPY, EICHELBERGER,
ARMSTRONG, BOSCOLA, BROWNE, BRUBAKER, COSTA, FERLO, FOLMER,
FUMO, GREENLEAF, HUGHES, MADIGAN, MELLOW, MUSTO, PUNT,
RHOADES, ROBBINS, STACK, WAUGH, D. WHITE, A. WILLIAMS,
C. WILLIAMS AND WOZNIAK, NOVEMBER 30, 2007

REFERRED TO FINANCE, NOVEMBER 30, 2007

AN ACT

1 Providing for municipal volunteer emergency responder
2 incentives.

3 TABLE OF CONTENTS

4 Chapter 1. Preliminary Provisions

5 Section 101. Short title.

6 Section 102. Purpose.

7 Section 103. Definitions.

8 Chapter 3. Municipal Tax Credit

9 Section 301. Program authorization.

10 Section 302. Claim.

11 Section 303. Limitations.

12 Chapter 5. Volunteer Fire Service Credit

13 Section 501. Volunteer fire service credit program.

14 Section 502. Service record.

15 Section 503. Service record report.

1 Section 504. Certification.

2 Chapter 7. Volunteer Emergency Medical Services Service
3 Credit.

4 Section 701. Volunteer emergency medical services service
5 credit program.

6 Section 702. Service record.

7 Section 703. Service record report.

8 Section 704. Certification.

9 Chapter 30. Miscellaneous Provisions

10 Section 3001. Penalties for false reporting.

11 Section 3002. Effective date.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 CHAPTER 1

15 PRELIMINARY PROVISIONS

16 Section 101. Short title.

17 This act shall be known and may be cited as the Municipal
18 Volunteer Emergency Responder Incentive Act.

19 Section 102. Purpose.

20 The purpose of this act is to authorize municipalities to
21 enact a tax credit against an active emergency response
22 personnel's earned income tax liability as a financial incentive
23 to:

24 (1) Indicate the municipality's acknowledgment of the
25 value of and the absence of any public cost for volunteer
26 fire protection and emergency medical services provided by
27 active volunteer emergency response personnel.

28 (2) To encourage other individuals to newly volunteer or
29 for former volunteer emergency response personnel to consider
30 rejoining as an active volunteer firefighter in a volunteer

1 fire company or an active volunteer emergency medical
2 services provider in an emergency medical services
3 organization.

4 Section 103. Definitions.

5 The following words and phrases when used in this act shall
6 have the meanings given to them in this section unless the
7 context clearly indicates otherwise:

8 "Active emergency responder." Any of the following:

9 (1) A volunteer firefighter who has complied with the
10 requirements of the volunteer fire service credit program and
11 who is certified by the State Fire Commissioner under section
12 504.

13 (2) A volunteer emergency medical services provider who
14 has complied with the requirements of the volunteer emergency
15 medical services service credit program and who is certified
16 by the Director of the Bureau of Emergency Medical Services
17 under section 704.

18 "Commissioner." The State Fire Commissioner of the
19 Commonwealth.

20 "Department." The Department of Revenue of the Commonwealth.

21 "Director." The Director of the Bureau of Emergency Medical
22 Services of the Department of Health.

23 "Earned income tax." A tax on earned income and net profits
24 levied under section 13 of the act of December 31, 1965
25 (P.L.1257, No.511), known as The Local Tax Enabling Act.

26 "Emergency medical services organization." A nonprofit
27 chartered corporation, association or organization located in
28 this Commonwealth that provides emergency medical services.

29 "Emergency responder." A volunteer firefighter or a
30 volunteer emergency medical services provider.

1 "Governing body." A city council, borough council,
2 incorporated town council, board of township commissioners,
3 board of township supervisors, governing council of a home rule
4 municipality or optional plan municipality or a governing
5 council of any similar purpose government which may be created
6 by statute after the effective date of this section.

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

9 "Municipality." A city, borough, incorporated town or
10 township located in this Commonwealth.

11 "Tax credit." The tax credit granted under section 301.

12 "Volunteer emergency medical services provider." A member of
13 an emergency medical services organization who volunteers his
14 time.

15 "Volunteer fire company." A nonprofit chartered corporation,
16 association or organization located in this Commonwealth that
17 provides fire protection services and may offer other voluntary
18 emergency services within this Commonwealth.

19 "Volunteer fire service credit program." The program
20 established under section 501 to determine the active status of
21 a volunteer firefighter.

22 "Volunteer firefighter." A member of a volunteer fire
23 company.

24 CHAPTER 3

25 MUNICIPAL TAX CREDIT

26 Section 301. Program authorization.

27 (a) Establishment.--A municipality that levies an earned
28 income tax may establish by resolution or ordinance a tax credit
29 against an individual's liability imposed under section 13 of
30 the Local Tax Enabling Act for active service as an emergency

1 responder.

2 (b) Maximum.--The maximum amount of the tax credit shall not
3 exceed \$400. If the total earned income tax liability is less
4 than \$400, the tax credit shall equal the remaining tax
5 liability.

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

11 (d) Specific notice.--A municipality that establishes a tax
12 credit under subsection (a) shall notify:

13 (1) The commissioner in the manner and pursuant to any
14 schedule prescribed by the commissioner.

15 (2) The director in the manner and pursuant to any
16 schedule prescribed by the director.

17 Section 302. Claim.

18 An individual who satisfies all of the following criteria may
19 claim a tax credit established under this act:

20 (1) The individual is subject to an earned income tax
21 imposed by a municipality that has established a tax credit
22 under section 301.

23 (2) Compliance with any of the following:

24 (i) The individual is certified by the commissioner
25 under section 504.

26 (ii) The individual is certified by the director
27 under section 704.

28 Section 303. Limitations.

29 A tax credit established under this act may be used against
30 only the individual's earned income tax liability for the

1 current taxable year.

2 CHAPTER 5

3 VOLUNTEER FIRE SERVICE CREDIT

4 Section 501. Volunteer fire service credit program.

5 (a) Establishment.--Within 90 days of the effective date of
6 this section, the commissioner shall establish a volunteer fire
7 service credit program that establishes the annual requirements
8 for the designation of a volunteer firefighter as in active
9 service at a volunteer fire company.

10 (b) Activities.--The volunteer fire service credit system
11 shall consider the following activities in determining credit
12 toward a designation of active service:

13 (1) The number of emergency calls to which a volunteer
14 firefighter responds.

15 (2) The level of training and participation in formal
16 training and drills for a volunteer firefighter.

17 (3) The total amount of time expended by a volunteer
18 firefighter on administrative and other support services,
19 including fundraising and facility or equipment maintenance.

20 (4) The involvement in other events or projects that aid
21 the financial viability, emergency response or operational
22 readiness of a volunteer fire company.

23 (c) Regulations.--The commissioner shall promulgate
24 regulations necessary to implement this section. The
25 Pennsylvania Fire Information Reporting System or any other
26 system as determined by the commissioner shall be used to submit
27 information required in the service record report.

28 Section 502. Service record.

29 (a) Log.--The chief of a volunteer fire company or the
30 chief's designee shall establish and maintain a service log that

1 documents the activities of each volunteer firefighter that
2 qualify for credit toward active service under the volunteer
3 fire service credit system and the calculation of the total
4 credits earned for each volunteer firefighter in the volunteer
5 fire company.

6 (b) Review.--Service logs established and maintained by
7 volunteer fire companies shall be subject to periodic review by
8 the Auditor General, the department, the governing body of the
9 municipality where the volunteer fire company is located and the
10 governing body of a municipality where the volunteer fire
11 company provides fire protection services or volunteer emergency
12 services.

13 Section 503. Service record report.

14 (a) Report.--The chief of a volunteer fire company or the
15 chief's designee shall, within 15 days of the end of the
16 calendar year, submit a report to the commissioner that complies
17 with the requirements under subsection (b).

18 (b) Contents.--The report shall include all of the
19 following:

20 (1) The name and address of each volunteer firefighter
21 in the volunteer fire company.

22 (2) A calculation of the total number of credits
23 qualified by each volunteer firefighter and a determination
24 whether each volunteer firefighter qualifies for a
25 designation as an active emergency responder.

26 (3) Any additional information deemed necessary by the
27 commissioner.

28 Section 504. Certification.

29 (a) Compliance.--On or before February 1 of each year, the
30 commissioner shall certify each volunteer firefighter reported

1 under section 503 as having complied with the requirements for
2 certification as an active emergency responder under the
3 volunteer fire credit service system.

4 (b) Documentation.--The commissioner, in cooperation with
5 the department, shall develop a procedure and a system to
6 document the certification of active volunteer firefighters for
7 tax purposes under this act and to provide notification of the
8 certification to all of the following:

9 (1) Each municipality that notifies the commissioner of
10 the establishment of a tax credit under this act.

11 (2) Each volunteer firefighter listed on a service
12 record report.

13 CHAPTER 7

14 VOLUNTEER EMERGENCY MEDICAL SERVICES SERVICE CREDIT

15 Section 701. Volunteer emergency medical services service
16 credit program.

17 (a) Establishment.--Within 90 days of the effective date of
18 this section, the director, in consultation with the Board of
19 Directors of the Pennsylvania Emergency Health Services Council,
20 shall establish a volunteer emergency medical services service
21 credit program that establishes the annual requirements for the
22 designation of a volunteer emergency medical services provider
23 in active service at an emergency medical services organization.

24 (b) Activities.--The volunteer emergency medical services
25 service credit system shall consider the following activities in
26 determining credit toward a designation of active service:

27 (1) The number of emergency calls to which a volunteer
28 emergency medical services responder responds.

29 (2) The level of training and participation in formal
30 training and drills for a volunteer emergency medical

1 provider.

2 (3) The total amount of time expended by a volunteer
3 emergency medical services provider on administrative and
4 other support services, including fundraising and facility or
5 equipment maintenance.

6 (4) The involvement in other events or projects that aid
7 the financial viability, emergency response or operational
8 readiness of an emergency medical services organization.

9 (c) Regulations.--The director shall establish regulations
10 necessary to implement this section.

11 Section 702. Service record.

12 (a) Log.--The chief of an emergency medical services
13 organization or the chief's designee shall establish and
14 maintain a service log that documents the activities of each
15 volunteer emergency medical services provider that qualify for
16 credit toward active service under the volunteer emergency
17 medical services service credit system and the calculation of
18 the total credits earned for each volunteer emergency medical
19 services provider in an emergency medical services organization.

20 (b) Review.--Service logs established and maintained by
21 emergency medical services organizations shall be subject to
22 periodic review by the Auditor General, the department, the
23 governing body of the municipality where the emergency medical
24 services organization is located and the governing body of a
25 municipality where the emergency medical services organization
26 provides emergency medical services.

27 Section 703. Service record report.

28 (a) Report.--The chief of an emergency medical services
29 organization or the chief's designee shall, within 15 days of
30 the end of the calendar year, submit a report to the director

1 that complies with the requirements under subsection (b).

2 (b) Contents.--The report shall include all of the
3 following:

4 (1) The name and address of each volunteer emergency
5 medical services provider in the emergency medical services
6 organization.

7 (2) A calculation of the total number of credits
8 qualified by each volunteer emergency medical services
9 provider and a determination whether each volunteer emergency
10 medical services provider qualifies for a designation as an
11 active emergency responder.

12 (3) Any other information deemed necessary by the
13 director.

14 Section 704. Certification.

15 (a) Compliance.--On or before February 1 of each year, the
16 director shall certify each volunteer emergency medical services
17 provider reported under section 703 as having complied with the
18 requirements for certification as an active emergency responder
19 under the volunteer emergency medical services service credit
20 system.

21 (b) Documentation.--The director, in cooperation with the
22 department, shall develop a procedure and a system to document
23 the certification of active volunteer firefighters for tax
24 purposes under this act and to provide notification of the
25 certification to all of the following:

26 (1) Each municipality that notifies the director of the
27 establishment of a tax credit under this act.

28 (2) Each volunteer emergency medical services provider
29 listed on a service record report.

30 CHAPTER 30

MISCELLANEOUS PROVISIONS

Section 3001. Penalties for false reporting.

The following shall apply:

(1) Any person who knowingly makes or conspires to make a false service record report under this act to the commissioner or to the director commits a misdemeanor of the first degree.

(2) Any person who knowingly provides or conspires to provide false information that is used to compile a service record report under this act commits a misdemeanor of the first degree.

Section 3002. Effective date.

This act shall take effect in 30 days.