

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 250 Session of  
2009

INTRODUCED BY HORNAMAN, SOLOBAY, BARRAR, BEAR, BEYER, BRENNAN,  
CARROLL, CASORIO, CAUSER, CURRY, CUTLER, DeLUCA, DePASQUALE,  
DONATUCCI, FABRIZIO, FLECK, GALLOWAY, GIBBONS, GOODMAN,  
GROVE, GRUCELA, HARHAI, HARPER, HESS, KORTZ, KULA, LEVDANSKY,  
LONGIETTI, MAHONEY, MARKOSEK, MARSHALL, McILVAINE SMITH,  
MICOZZIE, MILLER, MUSTIO, O'NEILL, PASHINSKI, PERZEL,  
READSHAW, REED, SAINATO, SCAVELLO, SIPTROTH, K. SMITH,  
STABACK, STEVENSON, STURLA, SWANGER, TALLMAN, VULAKOVICH,  
WALKO, WHITE, MOUL, SANTARSIERO, MURT, ROHRER, FREEMAN, ROCK,  
HOUGHTON, FARRY, DENLINGER, LENTZ, BROOKS AND CALTAGIRONE,  
FEBRUARY 4, 2009

AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF  
REPRESENTATIVES, AS AMENDED, JULY 6, 2009

## AN ACT

1 Providing for municipal volunteer fire service incentives.

2 TABLE OF CONTENTS

3 Chapter 1. Preliminary Provisions

4 Section 101. Short title.

5 Section 102. Purpose.

6 Section 103. Definitions.

7 Chapter 3. Municipal Tax Credit

8 Section 301. Program authorization.

9 Section 302. Claim.

10 Section 303. Limitations.

11 Chapter 5. Volunteer Fire Service Credit

12 Section 501. Volunteer fire service credit program.

1 Section 502. Service record.  
2 Section 503. Certification.  
3 Chapter 30. Miscellaneous Provisions  
4 Section 3001. Penalties for false reporting.  
5 Section 3002. Effective date.

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

8 CHAPTER 1  
9 PRELIMINARY PROVISIONS

10 Section 101. Short title.

11 This act shall be known and may be cited as the Municipal  
12 Volunteer Firefighter Incentive Act.

13 Section 102. Purpose.

14 The purpose of this act is to authorize municipalities to  
15 enact a tax credit against an active volunteer firefighter's  
16 earned income tax liability as a financial incentive to:

17 (1) Indicate the municipality's acknowledgment of the  
18 value of and the absence of any public cost for volunteer  
19 fire protection provided by active volunteer firefighters.

20 (2) To encourage other individuals to newly volunteer or  
21 for former firefighters to consider rejoining as an active  
22 volunteer firefighter in a volunteer fire company.

23 Section 103. Definitions.

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

27 "Active volunteer firefighter." A volunteer firefighter who  
28 has complied with the requirements of the volunteer fire service  
29 credit program and who is certified under section 503.

30 "Commissioner." The State Fire Commissioner of the

1 Commonwealth.

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

3 "Earned income tax." A tax on earned income and net profits  
4 levied under chapter 3 of the act of December 31, 1965 (P.L.  
5 1257, No.511), known as The Local Tax Enabling Act.

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

12 "Local Tax Enabling Act." The act of December 31, 1965 (P.L.  
13 1257, No.511), known as The Local Tax Enabling Act.

14 "Municipality." A city, borough, incorporated town or  
15 township located in this Commonwealth.

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

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

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

24 "Volunteer firefighter." A member of a volunteer fire  
25 company.

## 26 CHAPTER 3

### 27 MUNICIPAL TAX CREDIT

28 Section 301. Program authorization.

29 (a) Establishment.--A municipality that levies an earned  
30 income tax may establish by resolution or ordinance a tax credit

1 against an individual's liability imposed under chapter 3 of the  
2 Local Tax Enabling Act for active service as a volunteer  
3 firefighter.

4 (b) Amount.--A municipality must set forth in the resolution  
5 or ordinance the amount of the tax credit. If the total earned  
6 income tax liability is less than the amount established by the  
7 municipality, the tax credit shall equal the remaining tax  
8 liability.

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

14 (d) Specific notice.--A municipality that establishes a tax  
15 credit under subsection (a) shall notify the commissioner in the  
16 manner and pursuant to any schedule prescribed by the  
17 commissioner.

#### 18 Section 302. Claim.

19 (a) Eligibility.--An individual who satisfies all of the  
20 following criteria may claim a tax credit established under this  
21 act:

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

25 (2) The individual is certified under section 503.

26 (b) Return.--A husband and wife may claim any tax credit for  
27 which they are eligible on the same return.

#### 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) Guidelines.--The commissioner shall adopt guidelines,  
24 including forms, necessary to implement this section.

25 Section 502. Service record.

26 (a) Log.--The chief of a volunteer fire company or the  
27 chief's designee shall establish and maintain a service log that  
28 documents the activities of each volunteer firefighter that  
29 qualify for credit toward active service under the volunteer  
30 fire service credit system and the calculation of the total

1 credits earned for each volunteer firefighter in the volunteer  
2 fire company.

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

#### 10 Section 503. Certification.

11 (a) Self-certification.--The active volunteer firefighter  
12 shall sign and submit the application to the chief of the  
13 volunteer fire company where the firefighter serves.

14 (b) Local sign-off.--The chief and another officer of the  
15 volunteer fire company shall sign the application attesting to  
16 the individual's status as an active volunteer firefighter. The  
17 application shall then be forwarded to the municipality for  
18 final review and processing.

### 19 CHAPTER 30

#### 20 MISCELLANEOUS PROVISIONS

#### 21 Section 3001. Penalties for false reporting.

22 The following shall apply:

23 (1) Any person who knowingly makes or conspires to make  
24 a false service record report under this act to the  
25 commissioner commits a misdemeanor of the first degree  
26 PUNISHABLE BY A FINE OF \$2,500. ←

27 (2) Any person who knowingly provides or conspires to  
28 provide false information that is used to compile a service  
29 record report under this act commits a misdemeanor of the  
30 first degree PUNISHABLE BY A FINE OF \$2,500. ←

1 Section 3002. Effective date.

2 This act shall take effect in 60 days.