

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 145 Session of  
2015

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JANUARY 21, 2015

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY  
PREPAREDNESS, JANUARY 21, 2015

AN ACT

1 Amending Title 35 (Health and Safety) of the Pennsylvania  
2 Consolidated Statutes, providing for incentives for municipal  
3 volunteers of fire companies and emergency medical services  
4 agencies and volunteers of hazardous materials response  
5 teams.

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

8 Section 1. Title 35 of the Pennsylvania Consolidated  
9 Statutes is amended by adding a chapter to read:

10 CHAPTER 79-A

11 INCENTIVES FOR MUNICIPAL VOLUNTEERS OF FIRE COMPANIES AND  
12 EMERGENCY MEDICAL SERVICES AGENCIES AND VOLUNTEERS OF HAZARDOUS  
13 MATERIALS RESPONSE TEAMS

14 Subchapter

15 A. Preliminary Provisions

16 B. Tax Credits

17 C. Volunteer Service Credit

18 D. Miscellaneous Provisions

1                                    SUBCHAPTER A

2                                    PRELIMINARY PROVISIONS

3   Sec.

4   7901-A. Scope of chapter.

5   7902-A. Purpose.

6   7903-A. Definitions.

7   § 7901-A. Scope of chapter.

8        This chapter relates to incentives for municipal volunteers  
9   of fire companies and emergency medical services agencies and  
10 volunteers of hazardous materials response teams.

11 § 7902-A. Purpose.

12        The purpose of this chapter is to authorize municipalities to  
13 enact a tax credit against an active volunteer's earned income  
14 and property tax liability as a financial incentive to:

15            (1) Indicate the municipality's acknowledgment of the  
16 value of and the absence of any public cost for volunteer  
17 fire protection, emergency medical services and hazardous  
18 materials response provided by active volunteers.

19            (2) Encourage other individuals to newly volunteer or  
20 for former volunteers to consider rejoining as active  
21 volunteers in a volunteer fire company, emergency medical  
22 services agency or hazardous materials response team.

23 § 7903-A. Definitions.

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

27        "Active volunteer." A volunteer for a volunteer fire company  
28 or emergency medical services agency who has complied with the  
29 requirements of the volunteer service credit program and who is  
30 certified under section 7923-A (relating to certification). The

1 term includes a person who is a volunteer member of a hazardous  
2 materials response team.

3 "Commissioner." The State Fire Commissioner of the  
4 Commonwealth.

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

8 "Emergency medical services agency." As defined in section  
9 8103 (relating to definitions).

10 "Governing body." A county council, county board of  
11 commissioners, city council, borough council, incorporated town  
12 council, board of township commissioners, board of township  
13 supervisors, governing council of a home rule municipality or  
14 optional plan municipality, a school district board of directors  
15 or a governing council of any similar purpose government which  
16 may be created by statute after the effective date of this  
17 section and which has adopted a tax credit under this chapter.

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

20 "Municipality." A city, borough, incorporated town or  
21 township located in this Commonwealth.

22 "Tax credit." The tax credit granted under section 7911-A  
23 (relating to program authorization) or 7912.1-A (relating to  
24 real property tax credit).

25 "Volunteer." A member of a volunteer fire company or an  
26 emergency medical services agency or a member of a hazardous  
27 materials response team.

28 "Volunteer fire company." A nonprofit chartered corporation,  
29 association or organization located in this Commonwealth that  
30 provides fire protection services and may offer other voluntary

emergency services within this Commonwealth.

"Volunteer service credit program." The program established  
under section 7921-A (relating to volunteer service credit  
program) to determine the active status of a volunteer.

## SUBCHAPTER B

### TAX CREDITS

Sec.

7911-A. Program authorization.

7912-A. Claim.

7912.1-A. Real property tax credit.

7913-A. Limitations.

§ 7911-A. Program authorization.

(a) Establishment.--A municipality or school district that  
levies an earned income tax may establish by ordinance or  
resolution a tax credit against an individual's liability  
imposed under Chapter 3 of the act of December 31, 1965  
(P.L.1257, No.511), known as The Local Tax Enabling Act, for  
active service as a volunteer.

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

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

(d) Specific notice.--A municipality or school district that  
establishes a tax credit under this chapter shall notify the

commissioner in the manner and pursuant to any schedule  
prescribed by the commissioner.  
§ 7912-A. Claim.

(a) Eligibility.--An individual who satisfies all of the  
following criteria may claim a tax credit established under  
section 7911-A (relating to program authorization):

(1) The individual is subject to an earned income tax  
that has established a tax credit under section 7911-A.

(2) The individual is certified under section 7923-A  
(relating to certification).

(b) Return.--An active volunteer may claim a tax credit  
provided for under this subchapter when filing a joint return.  
The tax return form shall provide a mechanism for separating the  
liability of an individual for any earned income tax imposed by  
the school district of residence from the liability of an  
individual for any earned income tax imposed by the  
municipality.

§ 7912.1-A. Real property tax credit.

(a) School district.--The governing body of a school  
district may provide, by resolution, for a tax credit against  
real property tax to be granted to an active volunteer. The tax  
credit shall apply to tax levied on residential real property  
owned and occupied by an active volunteer who is certified under  
section 7923-A (relating to certification). The amount of the  
tax credit shall be equivalent to no more than 20% of the tax  
liability of the active volunteer.

(b) County.--The governing body of a county may provide, by  
resolution, for a tax credit against real property taxes to be  
granted to active volunteer firefighters. The tax credit shall  
apply to taxes levied on residential real property owned and

occupied by an active volunteer firefighter who is certified  
under section 7923-A. The amount of the tax credit shall be  
equivalent to no more than 20% of the tax liability of the  
active volunteer firefighter.

§ 7913-A. Limitations.

A tax credit established under this subchapter may be used  
against the active volunteer's earned income tax or property tax  
liability for the current taxable year.

SUBCHAPTER C

VOLUNTEER SERVICE CREDIT

Sec.

7921-A. Volunteer service credit program.

7922-A. Service record.

7923-A. Certification.

7924-A. Rejection and appeal.

§ 7921-A. Volunteer service credit program.

(a) Establishment.--Within 90 days of the effective date of  
this section, the commissioner shall establish a volunteer  
service credit program that establishes the annual requirements  
for the certification of a volunteer in active service at a  
volunteer fire company, an emergency medical services agency or  
hazardous materials response team.

(b) Activities.--The volunteer service credit program shall  
consider the following activities in determining credit toward a  
certification of active service:

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

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

(3) The total amount of time expended by a volunteer on

administrative and other support services, including  
fundraising and facility or equipment maintenance.

(4) The involvement in other events or projects that aid  
the financial viability, emergency response or operational  
readiness of a volunteer fire company, an emergency medical  
services agency or hazardous materials response team.

(c) Guidelines.--The commissioner shall adopt guidelines,  
including forms and applications, necessary to implement this  
section.

§ 7922-A. Service record.

(a) Log.--The chief of a volunteer fire company or the  
supervisor, chief of an emergency medical services agency or  
supervisor or chief of a hazardous materials response team or  
their designees shall establish and maintain a service log that  
documents the activities of each volunteer that qualifies for  
credit toward active service under the volunteer service credit  
program and the calculation of the total credits earned for each  
volunteer in the volunteer fire company, emergency medical  
services agency or hazardous materials response team.

(b) Review.--Service logs established and maintained by  
volunteer fire companies, emergency medical services agencies or  
hazardous materials response teams shall be subject to periodic  
review by the Auditor General, the governing body where the  
volunteer fire company, emergency medical services agency or  
hazardous materials response team is located and the governing  
body where the volunteer fire company, emergency medical  
services agency or hazardous materials response team provides  
services.

§ 7923-A. Certification.

(a) Self-certification.--The active volunteer shall sign and

1 submit an application to the chief of the volunteer fire  
2 company, the supervisor or chief of the emergency medical  
3 services agency or the supervisor or chief of the hazardous  
4 materials response team where the volunteer serves.

5 (b) Local sign-off.--The chief and another officer of the  
6 volunteer fire company, the supervisor or chief and another  
7 officer of the emergency medical services agency or the  
8 supervisor or chief and another officer of the hazardous  
9 materials response team shall sign the application attesting to  
10 the individual's status as an active volunteer. The application  
11 shall then be forwarded to the county, municipality or school  
12 district, as appropriate, for final review and processing.

13 § 7924-A. Rejection and appeal.

14 (a) General rule.--A governing body that establishes a tax  
15 credit under this chapter shall adopt, by ordinance or  
16 resolution, a process for rejecting a claim by an active  
17 volunteer who does not satisfy all of the criteria established  
18 under this chapter for each type of tax credit provided under  
19 this chapter.

20 (b) Appeal.--An active volunteer shall have the right to  
21 appeal a claim that has been rejected by a governing body. The  
22 governing body shall establish, by ordinance or resolution, the  
23 procedure by which a rejected claim can be appealed.

#### 24 SUBCHAPTER D

#### 25 MISCELLANEOUS PROVISIONS

26 Sec.

27 7931-A. Penalties for false reporting.

28 § 7931-A. Penalties for false reporting.

29 The following shall apply:

30 (1) Any person who knowingly makes or conspires to make



1 a false service record report under this chapter to the  
2 commissioner commits a misdemeanor of the first degree  
3 punishable by a fine of \$2,500.

4 (2) Any person who knowingly provides or conspires to  
5 provide false information that is used to compile a service  
6 record report under this chapter commits a misdemeanor of the  
7 first degree punishable by a fine of \$2,500.

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