

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1683 Session of 2015

INTRODUCED BY WARNER, BARRAR, SAINATO, GREINER, BAKER, ROZZI, DUNBAR, REESE, CAUSER, DIAMOND, D. COSTA, MALONEY, MAHONEY, WATSON, READSHAW, JAMES, A. HARRIS, KAUFFMAN, PHILLIPS-HILL, SAYLOR, MILNE, FARRY, GILLEN, KORTZ AND VEREB, NOVEMBER 5, 2015

AS REPORTED FROM COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS, HOUSE OF REPRESENTATIVES, AS AMENDED, NOVEMBER 10, 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.

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

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

9 CHAPTER 79-A

10 INCENTIVES FOR ~~MUNICIPAL~~ VOLUNTEERS OF FIRE COMPANIES <--
11 AND EMERGENCY MEDICAL SERVICES AGENCIES

12 Subchapter

- 13 A. Preliminary Provisions
14 B. Tax Credits
15 C. Volunteer Service Credit
16 D. Miscellaneous Provisions

1 "Commissioner." The State Fire Commissioner of the
2 Commonwealth.

3 "COUNTY." A COUNTY OF THE COMMONWEALTH. <--

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

7 "Emergency medical services agency." ~~As defined in section~~ <--

8 ~~8103 (relating to definitions).~~ ANY FOR-PROFIT OR NONPROFIT <--

9 CORPORATION, ASSOCIATION OR ORGANIZATION LOCATED IN THIS

10 COMMONWEALTH, WHICH IS LICENSED BY THE DEPARTMENT OF HEALTH AND

11 IS NOT ASSOCIATED OR AFFILIATED WITH ANY HOSPITAL AND WHICH IS

12 REGULARLY ENGAGED IN THE PROVISION OF EMERGENCY MEDICAL

13 SERVICES, INCLUDING BASIC LIFE SUPPORT OR ADVANCED LIFE SUPPORT

14 SERVICES AND ADVANCED LIFE SUPPORT SQUAD VEHICLES AS DEFINED IN

15 28 PA. CODE § 1021.2 (RELATING TO DEFINITIONS). THE TERM SHALL

16 NOT INCLUDE ANY CORPORATION, ASSOCIATION OR ORGANIZATION THAT IS

17 PRIMARILY ENGAGED IN THE OPERATION OF INVALID COACHES WHICH ARE

18 INTENDED FOR THE ROUTINE TRANSPORT OF PERSONS WHO ARE

19 CONVALESCENT OR OTHERWISE NONAMBULATORY AND DO NOT ORDINARILY

20 REQUIRE EMERGENCY MEDICAL TREATMENT WHILE IN TRANSIT.

21 "Governing body." A county council, county board of

22 commissioners, city council, borough council, incorporated town

23 council, board of township commissioners, board of township

24 supervisors, governing council of a home rule municipality or

25 optional plan municipality, a school district board of directors

26 or a governing council of any similar purpose government which

27 may be created by statute after the effective date of this

28 section and which has adopted a tax credit under this chapter.

29 "Local Tax Enabling Act." The act of December 31, 1965

30 (P.L.1257, No.511), known as The Local Tax Enabling Act.

1 "Municipality." A city, borough, incorporated town or
2 township located in this Commonwealth.

3 "SCHOOL DISTRICT." A SCHOOL DISTRICT OF THE COMMONWEALTH. <--

4 "Tax credit." The tax credit granted under section 7911-A
5 (relating to program authorization) or 7912.1-A (relating to
6 real property tax credit).

7 "Volunteer." A member of a volunteer fire company or an
8 emergency medical services agency.

9 "Volunteer fire company." A nonprofit chartered corporation,
10 association or organization located in this Commonwealth that
11 provides fire protection services and may offer other voluntary
12 emergency services within this Commonwealth.

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

16 SUBCHAPTER B

17 TAX CREDITS

18 Sec.

19 7911-A. Program authorization.

20 7912-A. Claim.

21 7912.1-A. Real property tax credit.

22 7913-A. Limitations.

23 § 7911-A. Program authorization.

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

30 (b) Amount.--A municipality or school district must <--

1 GOVERNING BODY SHALL set forth in the ordinance or resolution <--
2 the amount of the tax credit. If the total earned income tax
3 liability is less than the amount established, the tax credit
4 shall equal the remaining tax liability.

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

10 (d) Specific notice.--A municipality or school district <--
11 GOVERNING BODY that establishes a tax credit under this chapter <--
12 shall notify the commissioner in the manner and pursuant to any <--
13 schedule prescribed by the commissioner.

14 § 7912-A. Claim.

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

18 (1) The individual is subject to an earned income tax OF <--
19 A MUNICIPALITY OR SCHOOL DISTRICT that has established a tax
20 credit under section 7911-A.

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

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

30 § 7912.1-A. Real property tax credit.

1 (a) School district.--The governing body of a school
2 district may provide, by resolution, for a tax credit against
3 real property tax to be granted to an active volunteer. The tax
4 credit shall apply to tax levied on residential real property
5 owned and occupied by an active volunteer who is certified under
6 section 7923-A (relating to certification). The amount of the
7 tax credit shall be equivalent to no more than AUTHORIZED BY A <--
8 RESOLUTION SHALL NOT EXCEED 20% of the tax liability of the
9 active volunteer.

10 (b) County.--The governing body of a county may provide, by
11 resolution, for a tax credit against real property taxes to be
12 granted to active volunteer firefighters. The tax credit shall
13 apply to taxes levied on residential real property owned and
14 occupied by an active volunteer firefighter who is certified
15 under section 7923-A. The amount of the tax credit shall be <--
16 equivalent to no more than AUTHORIZED BY RESOLUTION SHALL NOT <--
17 EXCEED 20% of the tax liability of the active volunteer
18 firefighter.

19 § 7913-A. Limitations.

20 A tax credit established under this subchapter may be used
21 against the active volunteer's earned income tax or property tax
22 liability for the current taxable year. AND EACH YEAR <--
23 THEREAFTER. THE TAX CREDIT ESTABLISHED UNDER THIS SUBCHAPTER
24 SHALL REMAIN IN EFFECT UNTIL THE GOVERNING BODY REPEALS THE TAX
25 CREDIT.

26 SUBCHAPTER C

27 VOLUNTEER SERVICE CREDIT

28 Sec.

29 7921-A. Volunteer service credit program.

30 7922-A. Service record.

1 7923-A. Certification.

2 7924-A. Rejection and appeal.

3 § 7921-A. Volunteer service credit program.

4 (a) Establishment.--Within 90 days of the effective date of
5 this section, the commissioner shall establish THROUGH <--
6 REGULATION a volunteer service credit program that establishes
7 the annual requirements for the certification of a volunteer in
8 active service at a volunteer fire company or an emergency
9 medical services agency.

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

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

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

17 (3) The total amount of time expended by a volunteer on
18 administrative and other support services, including
19 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 or an emergency medical
23 services agency.

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

27 § 7922-A. Service record.

28 (a) Log.--The chief of a volunteer fire company or the
29 supervisor or chief of an emergency medical services agency or
30 their designees shall establish and maintain a service log that

1 documents the activities of each volunteer that qualifies for
2 credit toward active service under the volunteer service credit
3 program and the calculation of the total credits earned for each
4 volunteer in the volunteer fire company or emergency medical
5 services agency.

6 (b) Review.--Service logs established and maintained by
7 volunteer fire companies or emergency medical services agencies
8 shall be subject to periodic review by the COMMISSIONER, THE <--
9 Auditor General, the governing body where the volunteer fire
10 company or emergency medical services agency is located, THE <--
11 GOVERNING BODY OF THE MUNICIPALITY, SCHOOL DISTRICT AND COUNTY
12 THAT HAS ADOPTED A TAX CREDIT FOR VOLUNTEERS OF A VOLUNTEER FIRE
13 COMPANY OR EMERGENCY MEDICAL SERVICES AGENCY and the governing
14 body where the volunteer fire company or emergency medical
15 services agency provides services.

16 § 7923-A. Certification.

17 (a) Self-certification.--The active volunteer shall sign and
18 submit an application to the chief of the volunteer fire company
19 or the supervisor or chief of the emergency medical services
20 agency where the volunteer serves.

21 (b) Local sign-off.--The chief and another officer of the
22 volunteer fire company or the supervisor or chief and another
23 officer of the emergency medical services agency shall sign the
24 application attesting to the individual's status as an active
25 volunteer. The application shall then be forwarded to the
26 county, municipality or school district GOVERNING BODY, as <--
27 appropriate, for final review and processing.

28 § 7924-A. Rejection and appeal.

29 (a) General rule.--A governing body that establishes a tax
30 credit under this chapter shall adopt, by ordinance or

1 resolution, a process for rejecting a claim by an active
2 volunteer who does not satisfy all of the criteria established
3 under this chapter for each type of tax credit provided under
4 this chapter.

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

9 SUBCHAPTER D

10 MISCELLANEOUS PROVISIONS

11 Sec.

12 7931-A. Penalties for false reporting.

13 § 7931-A. Penalties for false reporting.

14 The following shall apply:

15 (1) Any person who knowingly makes or conspires to make
16 a false service record report under this chapter to the
17 commissioner commits a misdemeanor of the first degree
18 punishable by a fine of \$2,500.

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

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