

**House State Government Engrossed Substitute for
HB23**



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A BILL
TO BE ENTITLED
AN ACT

Relating to volunteer fire departments and volunteer rescue squads; to make legislative findings that volunteer fire departments and volunteer rescue squads fulfill a public purpose; to authorize volunteer fire departments and volunteer rescue squads to purchase kitchen equipment and supplies for their stations; to authorize a tax credit for mileage to firefighters and squad members; and to specify that county commissions are not responsible for the expenditures and activities of volunteer fire departments and volunteer rescue squads.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The Legislature finds and declares the following:

(1) Volunteer fire departments and volunteer rescue squads are public in nature and fulfill a necessary public purpose in providing fire protection and emergency rescue services to the public.

(2) Volunteer fire departments are the front line of defense in the fire protection of homeowners in rural Alabama



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29 and other areas not served by paid fire services while
30 volunteer rescue squads are often the lifeline to individuals
31 in danger.

32 (3) Volunteer fire departments and volunteer rescue
33 squads must have a sufficient number of personnel who are
34 properly trained and dedicated to serving their communities at
35 all times of the day and night on a voluntary basis.

36 Section 2. For the purposes of Sections 1 through 3,
37 the following words have the following meanings:

38 (1) DEPARTMENT. A volunteer fire department certified
39 by the State Forestry Commission and meeting the requirements
40 of Section 9-3-17, Code of Alabama 1975.

41 (2) SQUAD. A volunteer rescue squad located in Alabama
42 which is a member of the Alabama Association of Rescue Squads
43 and is either administered by a board of directors or by its
44 membership that maintains recorded minutes of its decisions.

45 (3) STATION. The location where a volunteer fire
46 department or a volunteer rescue squad meets, trains, and
47 stores its motorized and nonmotorized firefighting or rescue
48 equipment.

49 (4) VOLUNTEER FIRST RESPONDER. An individual who is a
50 member of a volunteer fire department or a member of a
51 volunteer rescue squad.

52 Section 3. (a) To provide for the health and safety of
53 volunteer first responders, a department or squad may use
54 funds that are designated as restricted for accounting
55 purposes by the Department of Examiners of Public Accounts to
56 purchase the following:



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57 (1) Kitchen equipment for the station, including
58 refrigeration equipment, cooking equipment, microwaves, and
59 other kitchen equipment. All kitchen equipment shall be the
60 property of the department or squad.

61 (2) Food to be stored or refrigerated at the station
62 for on-site consumption by volunteer first responders and
63 electrolyte replacement or sports drinks, water, and similar
64 liquid sustenance in any form for use by volunteer first
65 responders during training or on a fire or rescue call.

66 (b) Any funds expended pursuant to this section shall
67 be accounted for by the department or squad.

68 Section 4. (a) A volunteer first responder, as defined
69 in Section 2, shall be entitled to a state income tax credit
70 for the use of his or her personal motor vehicle to respond to
71 fire, emergency, and rescue calls.

72 (1) The tax credit amount shall equal total annual
73 mileage at the standard mileage allowance for state employees
74 pursuant to Section 36-7-22, Code of Alabama 1975.

75 (2) Total annual mileage shall be recorded and verified
76 as follows:

77 a. After each fire, emergency, or rescue call, the head
78 of the department shall verify in writing that a first
79 responder used a personal motor vehicle to travel from his or
80 her home or place of employment to the fire, emergency, or
81 rescue call, and from which the first responder returned to
82 his or her home or place of employment, indicating the total
83 number of miles traveled.

84 b. At the end of the calendar year, the head of the



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85 department shall provide to the first responder a signed
86 statement of the total mileage for trips that meet the
87 requirements of paragraph a. for the preceding year.

88 (b) The Department of Revenue may adopt rules and forms
89 for the implementation of this section, including the
90 following:

91 (1) A standardized certificate to be signed by the head
92 of the department and the first responder indicating the total
93 mileage for the year.

94 (2) A requirement that the first responder provide a
95 copy of the certificate with his or her income tax return in
96 order to obtain the credit.

97 (c) For purposes of this section, "head of the
98 department" means, in the case of a volunteer fire department,
99 the fire chief or assistant fire chief, and in the case of a
100 rescue squad, the captain or squad leader.

101 Section 5. A county commission shall not be responsible
102 for the expenditures by or the activities of a volunteer fire
103 department or a volunteer rescue squad pursuant to Section 3.

104 Section 6. This act shall become effective on the first
105 day of the third month following its passage and approval by
106 the Governor, or its otherwise becoming law.