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SYNOPSIS:

This bill would make legislative findings that volunteer fire departments and volunteer rescue squads are public in nature and fulfill a necessary public purpose.

This bill would provide for the health and safety of firefighters and rescue squad members by permitting volunteer fire departments and volunteer rescue squads to use restricted funds to buy kitchen equipment for the fire station and food and liquids for the nourishment of firefighters and squad members.

This bill would further authorize a tax credit to volunteer firefighters and volunteer rescue squad members for travel to and from a fire call or a rescue event.

This bill would also specify that county commissions are not responsible for the expenditures or activities

25 of volunteer fire departments or volunteer rescue
26 squads under this bill.

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29 A BILL

30 TO BE ENTITLED

31 AN ACT

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33 Relating to volunteer fire departments and volunteer
34 rescue squads; to make legislative findings that
35 volunteer fire departments and volunteer rescue squads
36 fulfill a public purpose; to authorize volunteer fire
37 departments and volunteer rescue squads to purchase
38 kitchen equipment and supplies for their stations; to
39 authorize a tax credit for mileage to firefighters and
40 squad members; and to specify that county commissions
41 are not responsible for the expenditures and
42 activities of volunteer fire departments and volunteer
43 rescue squads.

44 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

45 Section 1. The Legislature finds and declares the
46 following:

47 (1) Volunteer fire departments and volunteer rescue
48 squads are public in nature and fulfill a necessary

49 public purpose in providing fire protection and
50 emergency rescue services to the public.

51 (2) Volunteer fire departments are the front line of
52 defense in the fire protection of homeowners in rural
53 Alabama and other areas not served by paid fire
54 services while volunteer rescue squads are often the
55 lifeline to individuals in danger.

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

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

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

66 (2) SQUAD. A volunteer rescue squad located in Alabama
67 which is a member of the Alabama Association of Rescue
68 Squads and is either administered by a board of
69 directors or by its membership that maintains recorded
70 minutes of its decisions.

71 (3) STATION. The location where a volunteer fire
72 department or a volunteer rescue squad meets, trains,

73 and stores its motorized and nonmotorized firefighting
74 or rescue equipment.

75 (4) VOLUNTEER FIRST RESPONDER. An individual who is a
76 member of a volunteer fire department or a member of a
77 volunteer rescue squad.

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

83 (1) Kitchen equipment for the station, including
84 refrigeration equipment, cooking equipment,
85 microwaves, and other kitchen equipment. All kitchen
86 equipment shall be the property of the department or
87 squad.

88 (2) Food to be stored or refrigerated at the station
89 for on-site consumption by volunteer first responders
90 and electrolyte replacement or sports drinks, water,
91 and similar liquid sustenance in any form for use by
92 volunteer first responders during training or on a
93 fire or rescue call.

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

96 Section 4. (a) A volunteer first responder, as defined

97 in Section 2, shall be entitled to a state income tax
98 credit for the use of his or her personal motor
99 vehicle to respond to fire, emergency, and rescue
100 calls.

101 (1) The tax credit amount shall equal total annual
102 mileage at the standard mileage allowance for state
103 employees pursuant to Section 36-7-22, Code of Alabama
104 1975.

105 (2) Total annual mileage shall be recorded and
106 verified as follows:

107 a. After each fire, emergency, or rescue call, the
108 head of the department shall verify in writing that a
109 first responder used a personal motor vehicle to
110 travel from his or her home or place of employment to
111 the fire, emergency, or rescue call, and from which
112 the first responder returned to his or her home or
113 place of employment, indicating the total number of
114 miles traveled.

115 b. At the end of the calendar year, the head of the
116 department shall provide to the first responder a
117 signed statement of the total mileage for trips that
118 meet the requirements of paragraph a. for the
119 preceding year.

120 (b) The Department of Revenue may adopt rules and

121 forms for the implementation of this section,
122 including the following:

123 (1) A standardized certificate to be signed by the
124 head of the department and the first responder
125 indicating the total mileage for the year.

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

129 (c) For purposes of this section, "head of the
130 department" means, in the case of a volunteer fire
131 department, the fire chief or assistant fire chief,
132 and in the case of a rescue squad, the captain or
133 squad leader.

134 Section 5. A county commission shall not be
135 responsible for the expenditures by or the activities
136 of a volunteer fire department or a volunteer rescue
137 squad pursuant to Section 3.

138 Section 6. This act shall become effective on the
139 first day of the third month following its passage and
140 approval by the Governor, or its otherwise becoming
141 law.