

HB23 ENROLLED



1 FKXSCD-3
2 By Representative Brown
3 RFD: State Government
4 First Read: 07-Mar-23
5 2023 Regular Session



HB23 Engrossed

1 Enrolled, An Act,

2

3

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

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. The Legislature finds and declares the
16 following:

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

21 (2) Volunteer fire departments are the front line of
22 defense in the fire protection of homeowners in rural Alabama
23 and other areas not served by paid fire services while
24 volunteer rescue squads are often the lifeline to individuals
25 in danger.

26 (3) Volunteer fire departments and volunteer rescue
27 squads must have a sufficient number of personnel who are
28 properly trained and dedicated to serving their communities at



HB23 Engrossed

29 all times of the day and night on a voluntary basis.

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

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

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

39 (3) STATION. The location where a volunteer fire
40 department or a volunteer rescue squad meets, trains, and
41 stores its motorized and nonmotorized firefighting or rescue
42 equipment.

43 (4) VOLUNTEER FIRST RESPONDER. An individual who is a
44 member of a volunteer fire department or a member of a
45 volunteer rescue squad.

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

51 (1) Kitchen equipment for the station, including
52 refrigeration equipment, cooking equipment, microwaves, and
53 other kitchen equipment. All kitchen equipment shall be the
54 property of the department or squad.

55 (2) Food to be stored or refrigerated at the station
56 for on-site consumption by volunteer first responders and



HB23 Engrossed

57 electrolyte replacement or sports drinks, water, and similar
58 liquid sustenance in any form for use by volunteer first
59 responders during training or on a fire or rescue call.

60 (b) Any funds expended pursuant to this section shall
61 be accounted for and maintained for a minimum of three years,
62 by the department or squad. Detailed records of all
63 expenditures to be maintained shall include, but not be
64 limited to, all of the following:

65 (1) All items purchased in any calendar year.

66 (2) The cost of each item purchased in any calendar
67 year.

68 (3) The location of each item purchased in any calendar
69 year.

70 (4) The total amount expended for each calendar year.

71 Section 4. (a) A volunteer first responder, as defined
72 in Section 2, shall be entitled to a state income tax credit
73 for the use of his or her personal motor vehicle to respond to
74 fire, emergency, and rescue calls. The tax credit shall be
75 effective beginning January 1, 2024. The tax credit is allowed
76 up to the amount of the tax liability of the taxpayer. The tax
77 credit is not refundable or transferable and may not be
78 carried forward to a subsequent tax year. A taxpayer claiming
79 this tax credit may not also claim the same unreimbursed
80 mileage as a deduction on the taxpayer's income tax return.

81 (1) The tax credit amount shall equal total annual
82 unreimbursed mileage at the standard mileage allowance for
83 state employees pursuant to Section 36-7-22, Code of Alabama
84 1975.



HB23 Engrossed

85 (2) Total annual mileage shall be recorded and verified
86 as follows:

87 a. After each fire, emergency, or rescue call, the head
88 of the department shall verify in writing that a first
89 responder used a personal motor vehicle to travel from his or
90 her home or place of employment to the fire, emergency, or
91 rescue call, and from which the first responder returned to
92 his or her home or place of employment, indicating the total
93 number of miles traveled.

94 b. At the end of the calendar year, the head of the
95 department shall provide to the first responder a signed
96 statement of the total mileage for trips that meet the
97 requirements of paragraph a. for the preceding year.

98 (b) The Department of Revenue may adopt rules and forms
99 for the implementation of this section, including the
100 following:

101 (1) A standardized certificate to be signed by the head
102 of the department and the first responder indicating the total
103 mileage for the year.

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

107 (c) For purposes of this section, "head of the
108 department" means, in the case of a volunteer fire department,
109 the fire chief or assistant fire chief, and in the case of a
110 rescue squad, the captain or squad leader.

111 Section 5. A county commission shall not be responsible
112 for the expenditures by or the activities of a volunteer fire



HB23 Engrossed

113 department or a volunteer rescue squad pursuant to Section 3.
114 Section 6. This act shall become effective on the first
115 day of the third month following its passage and approval by
116 the Governor, or its otherwise becoming law.



HB23 Engrossed

117
118
119
120
121
122
123
124
125
126
127
128
129
130
131
132
133
134
135
136
137
138
139
140
141
142
143
144
145
146
147
148
149
150

Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 25-Apr-23, as amended.

John Treadwell
Clerk

Senate 31-May-23

Passed

House 01-Jun-23

Concurred in
Senate Amendment