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Legislative Document

No. 731

S.P. 283

In Senate, March 5, 2021

An Act To Establish a Program To Assist Regional Firefighter Training Programs, To Provide Tax Credits to Businesses That Employ Volunteer Firefighters and Emergency Medical Services Persons and To Provide Benefits to Volunteer Firefighters and Emergency Medical Services Persons

Received by the Secretary of the Senate on March 3, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator STEWART of Aroostook.
Cosponsored by Senators: POULIOT of Kennebec, TIMBERLAKE of Androscoggin,
Representatives: DILLINGHAM of Oxford, Speaker FECTEAU of Biddeford.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 5 MRSA §3371, sub-§8, ¶G**, as amended by PL 2017, c. 444, §1, is further
3 amended to read:

4 G. Submit proposed legislation to the Legislature to implement any recommendations
5 of the commission; ~~and~~

6 **Sec. 2. 5 MRSA §3371, sub-§8, ¶H**, as enacted by PL 2017, c. 444, §2, is amended
7 to read:

8 H. Make awards from the Live Fire Service Training Facilities Fund pursuant to Title
9 20-A, section 9004 and direct the Maine Fire Service Institute within the Maine
10 Community College System to make payments to municipalities from the fund; and

11 **Sec. 3. 5 MRSA §3371, sub-§8, ¶I** is enacted to read:

12 I. Make awards from the Regional Fire Service Training Fund pursuant to Title 20-A,
13 section 9005 and direct the Maine Fire Service Institute within the Maine Community
14 College System to make payments to municipalities from the fund.

15 **Sec. 4. 20-A MRSA §9005** is enacted to read:

16 **§9005. Regional Fire Service Training Fund**

17 **1. Fund established.** The Regional Fire Service Training Fund, referred to in this
18 section as "the fund," is established under the Maine Fire Service Institute within the Maine
19 Community College System as a nonlapsing fund to provide funds to municipalities for
20 regional fire service training in the State.

21 **2. Grant program.** The Maine Fire Protection Services Commission, referred to in
22 this section as "the commission" and established pursuant to Title 5, section 12004-J,
23 subsection 12, shall establish criteria to award grants to municipalities from the fund for
24 the purpose of funding regional fire service training for municipal firefighters and public
25 safety employees. The commission may adopt rules to implement this subsection. Rules
26 adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter
27 375, subchapter 2-A.

28 **3. Procedure.** Municipalities may apply to the commission for grants. The
29 commission shall evaluate each application pursuant to the criteria developed in subsection
30 2 and, to the extent funds are available, shall award grants from the fund to support regional
31 fire service training programs.

32 **4. Payment of grants.** Upon the award of a grant by the commission, the commission
33 shall direct the Maine Fire Service Institute within the Maine Community College System
34 to make the payment of the grant award to the municipality from the fund.

35 **Sec. 5. 36 MRSA §5217-E** is enacted to read:

36 **§5217-E. Employer support for volunteer firefighters and volunteer municipal**
37 **emergency medical services persons**

38 For tax years beginning on or after January 1, 2021, an employer who employs an
39 individual who is a volunteer firefighter, as defined in Title 30-A, section 3151, subsection
40 4, or a volunteer municipal emergency services person, as defined in section 6232,
41 subsection 1-A, and who permits that employee to respond to fire calls or emergency

1 medical services calls, as appropriate, during hours when the employee is scheduled to
2 work without a reduction in pay is eligible for a credit against the tax imposed by this Part
3 equal to the compensation that is paid to the employee at the employee's regular rate of pay
4 during the time when the employee is away from work due to firefighting or emergency
5 response responsibilities.

6 **Sec. 6. 36 MRSA §6232, sub-§1-A**, as amended by PL 2019, c. 607, Pt. A, §10, is
7 further amended to read:

8 **1-A. Volunteer program.** A municipality may by ordinance adopt a program that
9 permits ~~claimants who are at least 60 years of age~~ eligible volunteers to earn benefits up to
10 an annual maximum of \$1,000 or 100 times the state minimum hourly wage under Title 26,
11 section 664, subsection 1, whichever is greater, by volunteering to provide services to the
12 municipality. A program adopted under this subsection does not need to meet the
13 requirements of subsection 1, paragraph B or C. Benefits provided under this subsection
14 must be related to the amount of volunteer service provided. Benefits received under this
15 subsection may not be considered income for purposes of Part 8. A municipality may by
16 ordinance establish procedures and additional standards of eligibility for a program adopted
17 under this subsection. For the purposes of this subsection, "eligible volunteer" means an
18 individual who is at least 60 years of age or an individual who is a volunteer firefighter as
19 defined in Title 30-A, section 3151, subsection 4 or a volunteer municipal emergency
20 medical services person. A municipality that adopts a program under this section for
21 volunteer firefighters or volunteer municipal emergency medical services persons is
22 eligible for reimbursement from the State for amounts paid to those volunteer firefighters
23 or volunteer municipal emergency medical services persons pursuant to the program. For
24 the purposes of this subsection, "volunteer municipal emergency medical services person"
25 means an emergency medical services person as defined in Title 32, section 83, subsection
26 12 who responds to emergency medical services calls from a municipality and who receives
27 no compensation from the municipality other than injury and death benefits.

28 **Sec. 7. Appropriations and allocations.** The following appropriations and
29 allocations are made.

30 **COMMUNITY COLLEGE SYSTEM, BOARD OF TRUSTEES OF THE MAINE**

31 **Regional Fire Service Training Fund N349**

32 Initiative: Provides ongoing funding for the Maine Fire Service Institute to provide funds
33 for regional fire service training in the State awarded by the Maine Fire Protection Services
34 Commission.

35 GENERAL FUND	2021-22	2022-23
36 All Other	\$1,000,000	\$1,000,000
37		
38 GENERAL FUND TOTAL	<u>\$1,000,000</u>	<u>\$1,000,000</u>

39 **SUMMARY**

40 This bill establishes a program administered by the Maine Fire Protection Services
41 Commission to provide grants to municipalities for regional fire service training. It also
42 provides an income tax credit for employers who permit employees who are volunteer
43 firefighters or volunteer municipal emergency medical services persons to be absent from

1 work for firefighting or emergency response activities without a reduction in pay and
2 allows a municipality to provide benefits to residents of the municipality who are volunteer
3 firefighters or volunteer municipal emergency medical services persons.