
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1376 Session of
2015

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SNYDER, TOEPEL AND WARNER, JUNE 24, 2015

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, JUNE 24, 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 nonprofit emergency medical
4 services agencies; and imposing penalties.

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 79A

10 INCENTIVES FOR MUNICIPAL VOLUNTEERS OF FIRE COMPANIES AND
11 NONPROFIT EMERGENCY MEDICAL SERVICES AGENCIES

12 Subchapter

13 A. Preliminary Provisions

14 B. Tax Credits

15 C. Volunteer Service Credit

16 D. Miscellaneous Provisions

17 SUBCHAPTER A

1 PRELIMINARY PROVISIONS

2 Sec.

3 79A01. Scope of chapter.

4 79A02. Purpose.

5 79A03. Definitions.

6 § 79A01. Scope of chapter.

7 This chapter relates to incentives for municipal volunteers
8 of fire companies and nonprofit emergency medical services
9 agencies.

10 § 79A02. Purpose.

11 The purpose of this chapter is to authorize municipalities to
12 enact a tax credit against an active volunteer's earned income
13 and property tax liability as a financial incentive to:

14 (1) Acknowledge the value of and the absence of any
15 public cost for volunteer fire protection and nonprofit
16 emergency medical services provided by active volunteers.

17 (2) Encourage individuals to volunteer, or former
18 volunteers to consider rejoining as active volunteers, in a
19 volunteer fire company or nonprofit emergency medical
20 services agency.

21 § 79A03. Definitions.

22 The following words and phrases when used in this chapter
23 shall have the meanings given to them in this section unless the
24 context clearly indicates otherwise:

25 "Active volunteer." A volunteer for a volunteer fire company
26 or nonprofit emergency medical services agency who has complied
27 with the requirements of the volunteer service credit program
28 and who is certified under section 79A23 (relating to
29 certification).

30 "Commissioner." The State Fire Commissioner of the

1 Commonwealth.

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

5 "Governing body." A county council, county board of
6 commissioners, city council, borough council, incorporated town
7 council, board of township commissioners, board of township
8 supervisors, governing council of a home rule municipality or
9 optional plan municipality, a school district board of directors
10 or a governing council of any similar purpose government that
11 may be created by statute after the effective date of this
12 section and that has adopted a tax credit under this chapter.

13 "Local Tax Enabling Act." The act of December 31, 1965
14 (P.L.1257, No.511), known as The Local Tax Enabling Act.

15 "Municipality." A city, borough, incorporated town or
16 township located in this Commonwealth.

17 "Nonprofit emergency medical services agency." An emergency
18 medical services agency as defined in section 8103 (relating to
19 definitions) and chartered as a nonprofit corporation.

20 "Tax credit." The tax credit granted under section 79A11
21 (relating to program authorization) or 79A13 (relating to real
22 property tax credit).

23 "Volunteer." A member of a volunteer fire company or a
24 nonprofit emergency medical services agency.

25 "Volunteer fire company." A nonprofit chartered corporation,
26 association or organization located in this Commonwealth that
27 provides fire protection services and may offer other voluntary
28 emergency services within this Commonwealth.

29 "Volunteer service credit program." The program established
30 under section 79A21 (relating to volunteer service credit

1 program) to determine the active status of a volunteer.

2 SUBCHAPTER B

3 TAX CREDITS

4 Sec.

5 79A11. Program authorization.

6 79A12. Claim.

7 79A13. Real property tax credit.

8 79A14. Limitations.

9 § 79A11. Program authorization.

10 (a) Establishment.--A municipality or school district that
11 levies an earned income tax may establish by ordinance or
12 resolution a tax credit against an individual's liability
13 imposed under Chapter 3 of The Local Tax Enabling Act for active
14 service as a volunteer.

15 (b) Amount.--A municipality or school district must set
16 forth in the ordinance or resolution the amount of the tax
17 credit. If the total earned income tax liability is less than
18 the amount established, the tax credit shall equal the remaining
19 tax liability.

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

25 (d) Specific notice.--A municipality or school district that
26 establishes a tax credit under this chapter shall notify the
27 commissioner in the manner and pursuant to any schedule
28 prescribed by the commissioner.

29 § 79A12. Claim.

30 (a) Eligibility.--An individual who satisfies all of the

1 following criteria may claim a tax credit established under
2 section 79A11 (relating to program authorization):

3 (1) The individual is subject to an earned income tax
4 that has established a tax credit under section 79A11.

5 (2) The individual is certified under section 79A23
6 (relating to certification).

7 (b) Return.--An active volunteer may claim a tax credit
8 provided for under this subchapter when filing a joint return.
9 The tax return form shall provide a mechanism for separating the
10 liability of an individual for any earned income tax imposed by
11 the school district of residence from the liability of an
12 individual for any earned income tax imposed by the
13 municipality.

14 § 79A13. Real property tax credit.

15 (a) School district.--The governing body of a school
16 district may provide, by resolution, for a tax credit against
17 real property tax to be granted to an active volunteer. The tax
18 credit shall apply to tax levied on residential real property
19 owned and occupied by an active volunteer who is certified under
20 section 79A23 (relating to certification). The amount of the tax
21 credit shall be equivalent to no more than 20% of the tax
22 liability of the active volunteer.

23 (b) County.--The governing body of a county may provide, by
24 resolution, for a tax credit against real property taxes to be
25 granted to active volunteer firefighters. The tax credit shall
26 apply to taxes levied on residential real property owned and
27 occupied by an active volunteer firefighter who is certified
28 under section 79A23. The amount of the tax credit shall be
29 equivalent to no more than 20% of the tax liability of the
30 active volunteer firefighter.

1 § 79A14. Limitations.

2 A tax credit established under this subchapter may be used
3 against the active volunteer's earned income tax or property tax
4 liability for the current taxable year and every year
5 thereafter. The tax credit established under this subchapter
6 shall remain in effect until the governing body repeals the tax
7 credit.

8 SUBCHAPTER C

9 VOLUNTEER SERVICE CREDIT

10 Sec.

11 79A21. Volunteer service credit program.

12 79A22. Service record.

13 79A23. Certification.

14 79A24. Rejection and appeal.

15 § 79A21. Volunteer service credit program.

16 (a) Establishment.--Within 90 days of the effective date of
17 this section, the commissioner shall establish a volunteer
18 service credit program that establishes the annual requirements
19 for the certification of a volunteer in active service at a
20 volunteer fire company or a nonprofit emergency medical services
21 agency.

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

25 (1) The number of emergency calls to which a volunteer
26 responds.

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

29 (3) The total amount of time expended by a volunteer on
30 administrative and other support services, including

1 fundraising and facility or equipment maintenance.

2 (4) The involvement in other events or projects that aid
3 the financial viability, emergency response or operational
4 readiness of a volunteer fire company or a nonprofit
5 emergency medical services agency.

6 (c) Guidelines.--The commissioner shall adopt guidelines,
7 including forms and applications, necessary to implement this
8 section.

9 (d) Eligibility list.--A notarized list of eligible active
10 volunteers shall be submitted to the governing body, no later
11 than 45 days before tax notices are to be distributed, by the
12 following:

13 (1) The chief of a volunteer fire company, where
14 applicable.

15 (2) The supervisor or chief of a nonprofit emergency
16 medical services agency, where applicable.

17 § 79A22. Service record.

18 (a) Log.--The chief of a volunteer fire company or the
19 supervisor or chief of a nonprofit emergency medical services
20 agency or their designees shall establish and maintain a service
21 log that documents the activities of each volunteer that
22 qualifies for credit toward active service under the volunteer
23 service credit program and the calculation of the total credits
24 earned for each volunteer in the volunteer fire company or
25 nonprofit emergency medical services agency.

26 (b) Review.--Service logs established and maintained by
27 volunteer fire companies or nonprofit emergency medical services
28 agencies shall be subject to periodic review by the
29 commissioner, the Auditor General, the governing body where the
30 volunteer fire company or nonprofit emergency medical services

1 agency is located and the governing body where the volunteer
2 fire company or nonprofit emergency medical services agency
3 provides services.

4 § 79A23. Certification.

5 (a) Self-certification.--An active volunteer shall sign and
6 submit an application to the chief of the volunteer fire company
7 or the supervisor or chief of the nonprofit emergency medical
8 services agency where the volunteer serves.

9 (b) Local sign-off.--The chief and another officer of the
10 volunteer fire company or the supervisor or chief and another
11 officer of the nonprofit emergency medical services agency shall
12 sign the application attesting to the individual's status as an
13 active volunteer. The application shall then be forwarded to the
14 county, municipality or school district, as appropriate, for
15 final review and processing.

16 § 79A24. Rejection and appeal.

17 (a) General rule.--A governing body that establishes a tax
18 credit under this chapter shall adopt, by ordinance or
19 resolution, a process for rejecting a claim by an active
20 volunteer who does not satisfy all of the criteria established
21 under this chapter for each type of tax credit provided under
22 this chapter.

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

27 SUBCHAPTER D

28 MISCELLANEOUS PROVISIONS

29 Sec.

30 79A31. Penalties for false reporting.

1 § 79A31. Penalties for false reporting.

2 The following shall apply:

3 (1) A person who knowingly makes or conspires to make a
4 false service record report under this chapter to the
5 commissioner commits a misdemeanor of the first degree
6 punishable by a fine of \$2,500.

7 (2) A person who knowingly provides or conspires to
8 provide false information that is used to compile a service
9 record report under this chapter commits a misdemeanor of the
10 first degree punishable by a fine of \$2,500.

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