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HOUSE JOINT RESOLUTION NO. 76

Offered January 11, 2006

Prefiled January 10, 2006

Establishing a joint subcommittee to study income tax incentives for fire and rescue squad volunteers in an effort to recruit and retain qualified individuals. Report.

Patrons—Rust, Albo, Callahan, Caputo, Carrico, Cosgrove, Cox, Ingram, Johnson, Lingamfelter, May, O'Bannon, Orrock, Parrish, Poisson, Reid and Sickles; Senators: Devolites Davis and Howell

Referred to Committee on Rules

WHEREAS, local volunteer fire departments and rescue squads play an integral role in providing assistance in emergency situations on a daily basis; and

WHEREAS, without the devoted volunteers who serve in these fire departments and rescue squads the emergency assistance would fall upon state and local governments; and

WHEREAS, some local fire departments and rescue squads are having difficulty finding and keeping volunteers; and

WHEREAS, several states, including Maryland, have adopted various income tax incentives to aid in the recruitment and retention of such emergency volunteers; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That a joint subcommittee be established to study income tax incentives for fire and rescue squad volunteers in an effort to recruit and retain qualified individuals. The joint subcommittee shall have a total membership of eight members that shall consist of six legislative members and two nonlegislative citizen members. Members shall be appointed as follows: four members of the House of Delegates to be appointed by the Speaker of the House of Delegates in accordance with the principles of proportional representation contained in the Rules of the House of Delegates; two members of the Senate to be appointed by the Senate Committee on Rules; one nonlegislative citizen member, who has served or is serving with a volunteer fire department or rescue squad, to be appointed by the Speaker of the House of Delegates upon consideration of the recommendation of Virginia State Fire Fighters' Association, if any; and one nonlegislative citizen member, who has served as an elected official in local government and understands the nature of the volunteer problem, to be appointed by the Senate Committee on Rules upon consideration of the recommendation of the Virginia Association of Counties, if any. Nonlegislative citizen members of the joint subcommittee shall be citizens of the Commonwealth of Virginia. Unless otherwise approved in writing by the chairman of the joint subcommittee and the respective Clerk, nonlegislative citizen members shall only be reimbursed for travel originating and ending within the Commonwealth of Virginia for the purpose of attending meetings. If a companion joint resolution of the other chamber is agreed to, written authorization of both Clerks shall be required. The joint subcommittee shall elect a chairman and vice chairman from among its membership, who shall be members of the General Assembly.

In conducting its study, the joint subcommittee shall (i) gather information from around the Commonwealth concerning the total number of volunteer fire departments and rescue squads and their membership; (ii) determine where the volunteer shortages are on a regional basis throughout the Commonwealth; and (iii) examine the tax incentives provided by other jurisdictions, focusing primarily on those states surrounding the Commonwealth, in particular Maryland, Washington, D.C., West Virginia, and North Carolina.

Administrative staff support shall be provided by the Office of the Clerk of the House of Delegates. Legal, research, policy analysis, and other services as requested by the joint subcommittee shall be provided by the Division of Legislative Services. All agencies of the Commonwealth shall provide assistance to the joint subcommittee for this study, upon request.

The joint subcommittee shall be limited to four meetings for the 2006 interim, and the direct costs of this study shall not exceed \$6,800 without approval as set out in this resolution. Approval for unbudgeted nonmember-related expenses shall require the written authorization of the chairman of the joint subcommittee and the respective Clerk. If a companion joint resolution of the other chamber is agreed to, written authorization of both Clerks shall be required.

No recommendation of the joint subcommittee shall be adopted if a majority of the House members or a majority of the Senate members appointed to the joint subcommittee (i) vote against the recommendation and (ii) vote for the recommendation to fail notwithstanding the majority vote of the joint subcommittee.

The joint subcommittee shall complete its meetings by November 30, 2006, and the chairman shall

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58 submit to the Division of Legislative Automated Systems an executive summary of its findings and
59 recommendations no later than the first day of the 2007 Regular Session of the General Assembly. The
60 executive summary shall state whether the joint subcommittee intends to submit to the General
61 Assembly and the Governor a report of its findings and recommendations for publication as a House or
62 Senate document. The executive summary and the report shall be submitted as provided in the
63 procedures of the Division of Legislative Automated Systems for the processing of legislative documents
64 and reports and shall be posted on the General Assembly's website.

65 Implementation of this resolution is subject to subsequent approval and certification by the Joint
66 Rules Committee. The Committee may approve or disapprove expenditures for this study, extend or
67 delay the period for the conduct of the study, or authorize additional meetings during the 2006 interim.