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SENATE BILL NO. 168

Offered January 9, 2008

Prefiled January 7, 2008

A BILL to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.12, relating to volunteer firefighters and emergency medical services personnel tax credit.

Patron—Stuart

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.12 as follows:

§ 58.1-339.12. Volunteer firefighters and emergency medical services personnel tax credit.

A. For taxable years beginning on or after January 1, 2008, any taxpayer who volunteers as a firefighter or an emergency medical services technician and is in good standing throughout the taxable year shall be entitled to a credit against the tax imposed by § 58.1-320 in an amount not less than \$500 but not more than \$3,000 for the taxable year during which the volunteer satisfies the applicable requirements of subsections B or C for such credit. For purposes of this section, "EMS" means emergency medical services.

B. Volunteer firefighters who (i) are certified in one or more of the professional certification levels (Firefighter I, Firefighter II, Driver Pump-operator, Fire Officer, Fire Instructor), (ii) attended at least 50% of the documented station fire calls during the year, and (iii) attended at least 50% of the documented training sessions during the year, shall be entitled to the credit amount shown below:

- 1. One through four years of service — \$500;
- 2. Five through nine years of service — \$1,000;
- 3. Ten through fourteen years of service — \$1,500;
- 4. Fifteen through nineteen years of service — \$2,000;
- 5. Twenty through twenty-four years of service — \$2,500; and
- 6. Twenty-five years of service or more — \$3,000.

C. Emergency medical services volunteers who (i) maintain a valid, unrestricted EMS certification issued by the Office of Emergency Medical Services, (ii) volunteer a minimum of 240 hours during the year with a licensed EMS agency, and (iii) complete at least nine hours of continuing education credit documented by the Office of Emergency Medical Services during the year shall be entitled to the credit amount shown below:

- 1. One through four years of service — \$500;
- 2. Five through nine years of service — \$1,000;
- 3. Ten through fourteen years of service — \$1,500;
- 4. Fifteen through nineteen years of service — \$2,000;
- 5. Twenty through twenty-four years of service — \$2,500; and
- 6. Twenty-five years of service or more — \$3,000.

D. A volunteer firefighter who is also certified as an emergency medical services volunteer shall only be allowed to take the applicable credit amount in subsection B or C, but not both. The taxpayer shall submit with his income tax return a letter signed by the Fire Chief or authorized EMS agency official verifying the completion of the necessary requirements, including length of service, and any other documentation required by the Department of Taxation. The amount of the credit allowed pursuant to this section shall not exceed the tax imposed for such taxable year.

INTRODUCED

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