



Senate Finance Committee

Senator Patrick M. Browne
Chairman

459 Main Capitol Building
Harrisburg, PA 17120-3016
(717) 787-1349

Stacey M. Connors, Esq.
Executive Director
sconnors@pasen.gov

SENATE BILL 24, PN 32

BILL SUMMARY

This legislation is part of a two-bill package (together with Senate Bill 23) which will provide an annual state income tax credit of up to \$250 for “active” volunteer firefighters (Senate Bill 23) and “active” volunteer Emergency Medical Services (EMS) personnel (Senate Bill 24).

Senate Bill 23 and Senate Bill 24 were recommended unanimously by the special bipartisan Senate Resolution 60 Commission that was charged with developing legislation to improve emergency services in Pennsylvania during the 2003-04 legislative session.

Summary of Legislation:

This legislation is called the Volunteer Emergency Medical Services Tax Credit Act.

It provides that a person certified as an “active” volunteer EMS provider by the director of the Emergency Medical Services Office of the Department of Health, or its successor, may claim a personal income tax credit of up to \$250. If a qualifying individual’s total State income tax liability is less than \$250, the credit shall equal the remaining tax liability.

The Director of the Emergency Medical Services Office of the Department of Health, or its successor in function, shall develop and implement a volunteer emergency medical services point system establishing the annual requirements for designation of volunteers as “active” volunteer EMS providers. To determine whether an EMS provider “active”, the point system shall take into account, among other factors:

- The number of emergency calls a volunteer EMS provider responds to
- The volunteer EMS provider’s level of training and participation in formal training and drills
- Time spent volunteering, including administrative and other support services, such as fundraising and maintenance of facilities and equipment
- Involvement in other events or projects that aid an EMS organization’s financial viability, emergency response or operational readiness.

The official or officials in charge of the operations of an emergency medical services organization shall maintain a service log documenting the activities of each volunteer EMS provider that qualify for bonus points toward designation as an active volunteer EMS provider under the volunteer emergency medical services point system. Service logs maintained by emergency medical services organizations shall be subject to periodic review by the Auditor General, the Department of Revenue, and the governing body of the municipality in which the volunteer emergency medical services organization is located or provides services.

Within ten business days of the end of each calendar year, the official, or officials, in charge of an emergency medical services organization shall report to the Director of the Office of Emergency Medical Services of the Department of Health, or its successor in function, the name and address of each volunteer EMS provider who qualifies for the previous calendar year as an active volunteer EMS provider under the volunteer emergency medical services point system. The director of the Office of Emergency Medical Services of the Department of Health, or its successor in function, shall prescribe a format for reporting active volunteer EMS providers.

On or before January 31 of each year, the Director of the Office of Emergency Medical Services of the Department of Health, or its successor in function, shall certify each volunteer EMS provider reported as having met the requirements for the designation as an active volunteer EMS provider under the volunteer emergency medical services point system. The Director, in cooperation with the Department of Revenue, shall develop a procedure for documenting the certification for tax purposes.

Any person who knowingly makes or conspires to make a false report under this article to the Director of the Office of Emergency Medical Services of the Department of Health, or its successor in function, or provides or conspires to provide false information used to compile a report is guilty of a misdemeanor of the first degree.

Dedicated funding for the tax credits and administration of the tax credit program would be derived from revenues generated by the state's existing 2 percent gross premiums tax on insurance companies. Currently, only a portion of revenue generated by the 2 percent tax on fire insurance premiums issued by out-of-state insurance companies doing business in Pennsylvania (foreign insurers) is dedicated for the benefit of volunteer responder's (firemen's relief). The act takes effect in 60 days.