



Senate Finance Committee

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BILL SUMMARY

SENATE BILL 1169, PN 1587 (SENATOR DINNIMAN)

Summary:

This legislation is the Municipal Volunteer Emergency Responder Incentive Act:

This legislation provides that a municipality that levies an earned income tax may establish by resolution or ordinance a tax credit against an individual's liability imposed under section 13 of the Local Tax Enabling Act for service as an emergency responder. "Emergency responder" is defined as a volunteer firefighter of a volunteer emergency medical services provider.

The maximum amount of the tax credit shall not exceed \$400. If the total earned income tax is less than \$400, the tax credit shall be the remaining tax liability. A tax credit established under this act may be used against only the individual's earned income tax liability for the current taxable year.

Under the legislation, within 90 days of the effective date of the act, the Office of State Fire Commissioner shall establish a volunteer fire service credit program that establishes the annual requirements for the designation of a volunteer firefighter as in active service at a volunteer fire company. The Commissioner shall promulgate regulations necessary to implement this section.

Within 90 days of the effective date of the act, The Director of the Bureau of Emergency Medical Services of the Department of Health, in consultation with the Board of Directors of the Pennsylvania Emergency Health Services Council, shall establish a volunteer emergency medical services service credit program that establishes the annual requirements for the designation of a volunteer emergency medical services provider in active service at an emergency medical services organization. The Director shall establish regulations necessary to impellent this section.

Penalties for false reporting: Any person who knowingly makes or conspires to make a false service record report under this act to the commissioner or to the director commits a misdemeanor of the first degree. Any person who knowingly provides or conspires to provide false information that is used to compile a service record report under this act commits a misdemeanor of the first degree.

Effective Date:

This act shall take effect in 30 days.