



Senate Finance Committee

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

Senator Patrick M. Browne
Chairman

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

BILL SUMMARY

SENATE BILL 639, PN 694 (SENATOR DINNIMAN)

Summary:

Amends the Tax Reform Code of 1971, to provide for permanent tax exempt status for volunteer firefighter associations.

Prior Legislation:

Similar legislation was introduced by Senator Dinniman as Senate Bill 93 and by Senator Boscola as Senate Bill 375 of the 2007-08 legislative session. Senate Bill 93 and Senate Bill 375 of the 2007-08 session both amended the Volunteer Firefighters' Relief Association Act, providing for a permanent exemption once a volunteer firefighters' relief association had obtained a charitable tax exemption. Senate Bill 375 was reported from the Senate Finance Committee on June 13, 2007.

Current Law:

Current law provides that any volunteer firefighter's relief association organized or conducted in accordance with the requirements of Section 5(e) of the Volunteer Firefighters' Relief Association Act shall be regarded as a charitable corporation for all purposes including the right to establish exemption from the operation of certain taxes. Under current law, relief associations must renew their tax exemption every five years.