

ARTICLE XVIII-D

17 VOLUNTEER RESPONDER RETENTION

18 AND RECRUITMENT TAX CREDIT

19 SECTION 1801-D. DEFINITIONS.

20 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS  
ARTICLE

21 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION  
UNLESS THE

22 CONTEXT CLEARLY INDICATES OTHERWISE:

23 "ACTIVE VOLUNTEER." A VOLUNTEER FOR A VOLUNTEER  
AMBULANCE

24 SERVICE, VOLUNTEER FIRE COMPANY OR VOLUNTEER RESCUE  
COMPANY

25 CERTIFIED AS MEETING THE CRITERIA OF THIS ACT AS SET FORTH  
UNDER

26 SECTION 1807-D.

27 "COMMISSIONER." THE STATE FIRE COMMISSIONER APPOINTED  
UNDER

28 SECTION 3 OF THE ACT OF NOVEMBER 13, 1995 (P.L.604, NO.61),

29 KNOWN AS THE STATE FIRE COMMISSIONER ACT.

30 "DEPARTMENT." THE DEPARTMENT OF REVENUE OF THE  
COMMONWEALTH.

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1 "DIRECTOR." THE DIRECTOR OF THE EMERGENCY MEDICAL  
SERVICES

2 OFFICE IN THE DEPARTMENT OF HEALTH.

3 "QUALIFIED TAX LIABILITY." THE LIABILITY FOR TAXES IMPOSED  
4 UNDER ARTICLE III FOR THE TAXABLE YEAR BEGINNING AFTER  
DECEMBER

5 31, 2007 AND ENDING BEFORE JANUARY 1, 2009.

6 "TAX CREDIT." THE TAX CREDIT AVAILABLE TO ACTIVE  
VOLUNTEERS

7 UNDER THIS ARTICLE.

8 "TAXPAYER." AN INDIVIDUAL SUBJECT TO PAYMENT OF TAXES  
UNDER

9 ARTICLE III.

10 "VOLUNTEER AMBULANCE SERVICE." AS DEFINED IN SECTION 102  
OF

11 THE ACT OF JULY 31, 2003 (P.L.73, NO.17), KNOWN AS THE VOLUNTEER  
12 FIRE COMPANY AND VOLUNTEER AMBULANCE SERVICE GRANT ACT.

13 "VOLUNTEER FIRE COMPANY." AS DEFINED IN SECTION 102 OF THE  
14 ACT OF JULY 31, 2003 (P.L.73, NO.17), KNOWN AS THE VOLUNTEER  
15 FIRE COMPANY AND VOLUNTEER AMBULANCE SERVICE GRANT ACT.

16 "VOLUNTEER RESCUE COMPANY." AS DEFINED IN SECTION 102 OF  
THE

17 ACT OF JULY 31, 2003 (P.L.73, NO.17), KNOWN AS THE VOLUNTEER

18 FIRE COMPANY AND VOLUNTEER AMBULANCE SERVICE GRANT ACT.  
19 SECTION 1802-D. APPLICATION.

20 (A) APPLICATION TO DEPARTMENT.--A TAXPAYER MAY SUBMIT AN  
21 APPLICATION FOR A TAX CREDIT UNDER THIS ARTICLE IN A MANNER  
22 REQUIRED BY THE DEPARTMENT. THE APPLICATION SHALL CONTAIN  
THE

23 FOLLOWING INFORMATION:

24 (1) THE NAME AND TAX IDENTIFICATION NUMBER OF THE  
25 TAXPAYER.

26 (2) THE NAME AND LOCATION OF THE VOLUNTEER FIRE  
COMPANY,  
27 VOLUNTEER AMBULANCE SERVICE OR VOLUNTEER RESCUE  
COMPANY OF

28 WHICH THE TAXPAYER IS AN ACTIVE VOLUNTEER.

29 (3) A CERTIFICATION FOR THE APPLICANT DESCRIBED IN  
30 SECTION 1809-D.

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1 (4) ANY OTHER INFORMATION DEEMED APPROPRIATE BY THE  
2 DEPARTMENT.

3 (B) PROCEDURE.--THE APPLICATION SHALL BE ATTACHED TO THE  
4 APPLICANT'S ANNUAL TAX RETURN REQUIRED TO BE FILED UNDER  
ARTICLE

5 III.

6 SECTION 1803-D. TAXPAYER CREDIT.

7 A TAXPAYER MAY CLAIM A TAX CREDIT AGAINST THE QUALIFIED  
TAX

8 LIABILITY OF THE TAXPAYER.

9 SECTION 1804-D. TAXPAYER ELIGIBILITY.

10 (A) CREDIT.--A TAXPAYER SHALL BE ELIGIBLE FOR A TAX CREDIT  
11 UNDER SUBSECTION (B) AGAINST THE TAX IMPOSED UNDER ARTICLE  
III

12 IF THE TAXPAYER IS AN ACTIVE VOLUNTEER WITHIN THIS  
COMMONWEALTH.

13 (B) MAXIMUM CREDIT.--THE FOLLOWING SHALL APPLY:

14 (1) A TAXPAYER WHO QUALIFIES UNDER SUBSECTION (A) MAY  
15 CLAIM A TAX CREDIT OF \$100.

16 (2) (I) IF THE TAXPAYER IS NOT AN ACTIVE VOLUNTEER FOR  
17 THE ENTIRE TAX YEAR, THE AMOUNT OF THE TAX CREDIT SHALL  
18 BE PRORATED AND THE CREDIT AMOUNT SHALL EQUAL THE  
MAXIMUM

19 AMOUNT OF CREDIT FOR THE TAX YEAR, DIVIDED BY 12,  
20 MULTIPLIED BY THE NUMBER OF MONTHS IN THE TAX YEAR THE  
21 TAXPAYER WAS AN ACTIVE VOLUNTEER. THE CREDIT SHALL BE  
22 ROUNDED TO THE NEAREST \$5.

23 (II) IF THE TAXPAYER IS AN ACTIVE VOLUNTEER DURING

24 ANY PART OF A MONTH, THE TAXPAYER SHALL BE CONSIDERED  
AN

25 ACTIVE VOLUNTEER FOR THE ENTIRE MONTH.

26 SECTION 1805-D. CARRY OVER AND CARRYBACK.

27 (A) GENERAL RULE.--IF THE TAXPAYER CANNOT USE THE ENTIRE  
28 AMOUNT OF THE TAX CREDIT FOR THE TAXABLE YEAR IN WHICH  
THE

29 TAXPAYER IS ELIGIBLE FOR THE CREDIT, THE EXCESS MAY BE  
CARRIED

30 OVER TO SUCCEEDING TAXABLE YEARS AND USED AS A CREDIT  
AGAINST

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1 THE QUALIFIED TAX LIABILITY OF THE TAXPAYER FOR THOSE  
TAXABLE

2 YEARS. EACH TIME THE TAX CREDIT IS CARRIED OVER TO A  
SUCCEEDING

3 TAXABLE YEAR, IT SHALL BE REDUCED BY THE AMOUNT THAT WAS  
USED AS

4 A CREDIT DURING THE IMMEDIATELY PROCEEDING TAXABLE YEAR.  
THE TAX

5 CREDIT PROVIDED BY THIS ARTICLE MAY BE CARRIED OVER AND  
APPLIED

6 TO SUCCEEDING TAXABLE YEARS FOR NO MORE THAN THREE  
TAXABLE YEARS

7 FOLLOWING THE FIRST TAXABLE YEAR FOR WHICH THE TAXPAYER  
WAS

8 ENTITLED TO CLAIM THE CREDIT.

9 (B) APPLICATION.--A TAX CREDIT APPROVED BY THE DEPARTMENT  
IN

10 A TAXABLE YEAR SHALL FIRST BE APPLIED AGAINST THE  
TAXPAYER'S

11 QUALIFIED LIABILITY FOR THE CURRENT TAXABLE YEAR AS OF THE  
DATE

12 ON WHICH THE CREDIT WAS APPROVED BEFORE THE TAX CREDIT  
CAN BE

13 APPLIED AGAINST ANY TAX LIABILITY UNDER SUBSECTION (A).

14 (C) LIMITATIONS.--A TAXPAYER IS NOT ENTITLED TO CARRY BACK,  
15 OBTAIN A REFUND OF, SELL OR ASSIGN AN UNUSED TAX CREDIT.

16 SECTION 1806-D. TOTAL AMOUNT OF CREDITS.

17 THE TOTAL AMOUNT OF TAX CREDITS AUTHORIZED BY THIS  
ARTICLE

18 SHALL NOT EXCEED \$4,500,000.

19 SECTION 1807-D. POINT SYSTEM.

20 (A) GENERAL RULE.--THE COMMISSIONER AND THE DIRECTOR  
SHALL

21 JOINTLY DEVELOP AND IMPLEMENT A POINT SYSTEM ESTABLISHING  
THE

22 ANNUAL REQUIREMENTS FOR CERTIFICATION OF ACTIVE  
VOLUNTEERS.

23 (B) FACTORS.--TO DETERMINE WHETHER TO CERTIFY AN  
INDIVIDUAL

24 AS AN ACTIVE VOLUNTEER, THE POINT SYSTEM SHALL CONSIDER  
THE

25 FOLLOWING FACTORS:

26 (1) THE NUMBER OF EMERGENCY CALLS RESPONDED TO.

27 (2) THE VOLUNTEER'S LEVEL OF TRAINING AND PARTICIPATION  
28 IN FORMAL TRAINING AND DRILLS.

29 (3) TIME SPENT ON ADMINISTRATION AND SUPPORT ACTIVITIES,  
30 INCLUDING FUNDRAISING AND MAINTENANCE OF FACILITIES AND  
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1 EQUIPMENT.

2 (4) INVOLVEMENT IN OTHER PROJECTS THAT DIRECTLY BENEFIT  
3 THE ORGANIZATION'S FINANCIAL VIABILITY, EMERGENCY

RESPONSE OR

4 OPERATIONAL READINESS.

5 SECTION 1808-D. (RESERVED).

6 SECTION 1809-D. CERTIFICATION.

7 (A) SELF CERTIFICATION.--THE ACTIVE VOLUNTEER SHALL SIGN  
AND

8 SUBMIT THE APPLICATION TO THE CHIEF OF THE VOLUNTEER FIRE

9 COMPANY OR THE SUPERVISOR OR CHIEF OF THE VOLUNTEER

AMBULANCE

10 SERVICE OR VOLUNTEER RESCUE COMPANY FIRE OR EMS  
DEPARTMENT WHERE

11 HE OR SHE SERVES.

12 (B) LOCAL SIGN-OFF.--THE CHIEF AND ANOTHER OFFICER OF THE

13 VOLUNTEER FIRE COMPANY, THE SUPERVISOR OR CHIEF AND

ANOTHER

14 OFFICER OF THE VOLUNTEER AMBULANCE SERVICE OR VOLUNTEER  
RESCUE

15 COMPANY SHALL SIGN THE APPLICATION ATTESTING TO THE  
INDIVIDUAL'S

16 STATUS AS AN ACTIVE VOLUNTEER. THE APPLICATION SHALL THEN  
BE

17 FORWARDED TO THE DEPARTMENT FOR FINAL REVIEW AND  
PROCESSING.

18 SECTION 1810-D. GUIDELINES.

19 THE DEPARTMENT SHALL ADOPT GUIDELINES, INCLUDING FORMS,  
20 NECESSARY TO ADMINISTER THIS ARTICLE. THE DEPARTMENT MAY  
REQUIRE

21 PROOF OF THE CLAIM FOR TAX CREDIT.

22 SECTION 1811-D. REPORT TO GENERAL ASSEMBLY.  
23 NO LATER THAN JUNE 1, 2009, THE DEPARTMENT SHALL SUBMIT A  
24 REPORT ON THE TAX CREDITS GRANTED UNDER THIS ARTICLE AND  
THE  
25 APPLICABILITY OF THE TAX CREDIT TO THE RETENTION OF ACTIVE  
26 VOLUNTEERS OF A VOLUNTEER AMBULANCE SERVICE, VOLUNTEER  
FIRE  
27 COMPANY OR VOLUNTEER RESCUE COMPANY. THE REPORT SHALL  
INCLUDE  
28 THE NAMES OF TAXPAYERS WHO UTILIZED THE CREDIT AS OF THE  
DATE OF  
29 THE REPORT AND THE AMOUNT OF CREDITS APPROVED. THE REPORT  
MAY  
30 INCLUDE RECOMMENDATIONS FOR CHANGES IN THE CALCULATION  
OR  
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1 ADMINISTRATION OF THE TAX CREDIT. THE REPORT SHALL BE  
SUBMITTED  
2 TO THE CHAIRMAN AND MINORITY CHAIRMAN OF THE  
APPROPRIATIONS  
3 COMMITTEE OF THE SENATE, THE CHAIRMAN AND MINORITY  
CHAIRMAN OF  
4 THE APPROPRIATIONS COMMITTEE OF THE HOUSE OF  
REPRESENTATIVES,  
5 THE CHAIRMAN AND MINORITY CHAIRMAN OF THE FINANCE  
COMMITTEE OF  
6 THE SENATE AND THE CHAIRMAN AND MINORITY CHAIRMAN OF THE  
FINANCE  
7 COMMITTEE OF THE HOUSE OF REPRESENTATIVES. THE REPORT MAY  
8 INCLUDE OTHER INFORMATION THAT THE DEPARTMENT DEEMS  
APPROPRIATE.  
9 SECTION 1812-D. PENALTY.  
10 A TAXPAYER WHO CLAIMS A CREDIT UNDER THIS ARTICLE BUT  
FAILS  
11 TO MEET THE STANDARDS UNDER SECTION 1804-D SHALL REPAY THE  
FULL  
12 AMOUNT OF THE TAX CREDIT TO THE COMMONWEALTH.  
13 SECTION 4. THE ADDITION OF ARTICLE XVIII-D OF THE ACT SHALL  
14 APPLY TO TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 2007,  
AND  
15 ENDING BEFORE JANUARY 1, 2009.  
16 SECTION 5. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.