

111TH CONGRESS  
1ST SESSION

# S. 857

To amend the Internal Revenue Code of 1986 to allow a \$1,000 refundable credit for individuals who are bona fide volunteer members of volunteer firefighting and emergency medical service organizations.

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## IN THE SENATE OF THE UNITED STATES

APRIL 22, 2009

Mr. SCHUMER (for himself, Mr. DODD, Mrs. GILLIBRAND, Ms. LANDRIEU, and Mr. VITTER) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a \$1,000 refundable credit for individuals who are bona fide volunteer members of volunteer firefighting and emergency medical service organizations.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Supporting Emergency  
5 Responders Volunteer Efforts Act of 2009” or the  
6 “SERVE Act of 2009”.

1 **SEC. 2. REFUNDABLE CREDIT FOR BONA FIDE VOLUNTEER**  
 2 **MEMBERS OF VOLUNTEER FIREFIGHTING**  
 3 **AND EMERGENCY MEDICAL SERVICE ORGA-**  
 4 **NIZATIONS.**

5 (a) IN GENERAL.—Subpart C of part IV of sub-  
 6 chapter A of chapter 1 of the Internal Revenue Code of  
 7 1986 (relating to refundable credits) is amended by insert-  
 8 ing after section 36 the following new section:

9 **“SEC. 36A. BONA FIDE VOLUNTEER MEMBERS OF VOLUN-**  
 10 **TEER FIREFIGHTING AND EMERGENCY MED-**  
 11 **ICAL SERVICE ORGANIZATIONS.**

12 “(a) IN GENERAL.—In the case of an individual who  
 13 at any time during the taxable year is a bona fide volun-  
 14 teer member of a qualified volunteer fire department,  
 15 there shall be allowed as a credit against the tax imposed  
 16 by this subtitle the amount of \$1,000.

17 “(b) DEFINITIONS.—For purposes of this section—  
 18 “(1) BONA FIDE VOLUNTEER MEMBER OF A  
 19 QUALIFIED VOLUNTEER FIRE DEPARTMENT.—

20 “(A) IN GENERAL.—An individual shall be  
 21 treated as a bona fide volunteer of a qualified  
 22 volunteer fire department for purposes of this  
 23 section if—

24 “(i) such individual was a member of  
 25 a qualified volunteer fire department for

1 not less than 6 months during the taxable  
2 year,

3 “(ii) such individual met all applicable  
4 training and certification requirements of  
5 the qualified volunteer fire department  
6 during all periods in which such individual  
7 was a member of the such department,

8 “(iii) the only compensation received  
9 by such individual for performing qualified  
10 services is in the form of—

11 “(I) reimbursement for (or a rea-  
12 sonable allowance for) reasonable ex-  
13 penses incurred in the performance of  
14 such services, or

15 “(II) reasonable benefits (includ-  
16 ing length of service awards), and  
17 nominal fees for such services, cus-  
18 tomarily paid by eligible employers in  
19 connection with the performance of  
20 such services by volunteers, and

21 “(iv) the aggregate amount of such  
22 compensation for the taxable year for pro-  
23 viding qualified services does not exceed an  
24 amount equal to the annual limitation.

1           “(B) ANNUAL LIMITATION.—For purposes  
2 of subparagraph (A), the annual limitation is  
3 an amount equal to the product of—

4           “(i) the minimum wage in effect  
5 under section 6(a)(1) of the Fair Labor  
6 Standards Act of 1938 (29 U.S.C.  
7 206(a)(1)) on the first day of the calendar  
8 year beginning in the taxable year, multi-  
9 plied by

10           “(ii) 2,080 hours.

11           “(2) QUALIFIED SERVICES.—For purposes of  
12 this paragraph, the term ‘qualified services’ means  
13 fire fighting and prevention services, emergency  
14 medical services, and ambulance services.

15           “(3) QUALIFIED VOLUNTEER FIRE DEPART-  
16 MENT.—The term ‘qualified volunteer fire depart-  
17 ment’ has the meaning given such term by section  
18 150(e).”.

19           (b) CONFORMING AMENDMENTS.—

20           (1) Paragraph (2) of section 1324(b) of title  
21 31, United States Code, is amended by inserting  
22 “36A,” after “36,”.

23           (2) The table of sections for subpart C of part  
24 IV of subchapter A of chapter 1 of the Internal Rev-

1        enue Code of 1986 is amended by inserting after the  
2        item relating to section 36 the following new item:

      “Sec. 36A. Bona fide volunteer members of volunteer firefighting and emer-  
          gency medical service organizations.”.

3        (c) **EFFECTIVE DATE.**—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 the date of the enactment of this Act.

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