

# HOUSE BILL No. 4367

March 16, 2017, Introduced by Reps. Cochran and Kosowski and referred to the Committee on Tax Policy.

A bill to create an incentive program; to encourage firefighters and emergency medical services personnel to volunteer; to provide for the powers and duties of certain state agencies, local units of government, and others; and to allow certain tax credits.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 1. This act shall be known and may be cited as the  
2 "volunteer firefighter and emergency medical services personnel  
3 incentive act".

4           Sec. 3. As used in this act:

5           (a) "Emergency medical services personnel" means a medical  
6 first responder, emergency medical technician, emergency medical  
7 technician specialist, paramedic, or emergency medical services  
8 instructor-coordinator licensed under part 209 of the public health

1 code, 1978 PA 368, MCL 333.20901 to 333.20979.

2 (b) "Emergency response call" means any dispatch involving an  
3 emergency activity that an emergency medical services personnel or  
4 firefighter is directed to do by the chief of the organized fire  
5 department, an emergency medical services personnel, or a public  
6 safety official.

7 (c) "Firefighter" means a member, including volunteer members  
8 and members paid on call, of an organized fire department who is  
9 responsible for, or is in a capacity that includes responsibility  
10 for, the extinguishment of fires, the directing of the  
11 extinguishment of fires, the prevention and detection of fires, and  
12 the enforcement of the general fire laws of this state. Firefighter  
13 does not include a person whose job description, duties, or  
14 responsibilities do not include direct involvement in fire  
15 suppression.

16 (d) "Life support agency" means that term as defined in  
17 section 20906 of the public health code, 1978 PA 368, MCL  
18 333.20906.

19 (e) "Local unit of government" means a county, city, village,  
20 charter township, or township.

21 (f) "Organized fire department" means that term as defined in  
22 section 1 of the fire prevention code, 1941 PA 207, MCL 29.1.

23 (g) "Participation drill" means a regular monthly drill used  
24 for instructional and educational purposes, as well as mock  
25 emergency response exercises to evaluate the efficiency or  
26 performance by the personnel of an organized fire department or  
27 life support agency.

1 (h) "Qualified volunteer" means a volunteer firefighter or  
2 volunteer emergency medical services personnel who meets the  
3 minimum annual active service requirements established in this act  
4 to be considered a volunteer.

5 (i) "Volunteer" means an individual who serves as an active  
6 firefighter or emergency medical services personnel and whose only  
7 compensation for those services is reimbursement for reasonable  
8 expenses incurred in the performance of those services or  
9 reasonable benefits and fees for those services that are  
10 customarily paid by employers in connection with the performance of  
11 those volunteer services.

12 Sec. 5. (1) Each organized fire department and life support  
13 agency shall designate 1 member of the organized fire department or  
14 life support agency to serve as the certification administrator.  
15 The certification administrator shall keep and maintain records on  
16 the activities of all volunteers and award points for activities as  
17 provided in section 7.

18 (2) The certification administrator shall provide each  
19 volunteer with notice of the total points he or she has accumulated  
20 during each 6-month period during each year. No later than 30 days  
21 following the end of each calendar year of service, the  
22 certification administrator shall forward a written report to the  
23 local unit of government served by the organized fire department or  
24 life support agency specifying the name of each volunteer, the  
25 number of points accumulated by each volunteer during the year of  
26 service, and the names of those volunteers who have met the minimum  
27 annual active service requirements established in this act to be

1 deemed a qualified volunteer. At the time of the filing of the  
2 report, the certification administrator shall notify each volunteer  
3 whose name does not appear on the list of qualified volunteers that  
4 he or she did not satisfy the minimum annual active service  
5 requirements and is not a qualified volunteer in writing by mailing  
6 the notification by first-class United States mail, postage  
7 prepaid, to the last known address of that volunteer.

8 (3) The governing body of the local unit of government served  
9 by the organized fire department or life support agency shall  
10 approve and certify the list of those qualified volunteers by  
11 February 10 of the following calendar year.

12 Sec. 7. (1) The minimum annual active service requirements  
13 shall be based on a total of 100 possible points each year. A  
14 volunteer must accumulate at least 50 points out of the possible  
15 100 points during a year of service in order to qualify as a  
16 qualified volunteer and to be eligible for the income tax credit  
17 under section 254 of the income tax act of 1967, 1967 PA 281, MCL  
18 206.254. Subject to subsection (2), the certification administrator  
19 shall award points as follows:

20 (a) Twenty-five points shall be awarded to a volunteer for  
21 responding to 10% of the emergency response calls that are  
22 dispatched from his or her organized fire department or life  
23 support agency, whichever is applicable, during a year of service.  
24 No points shall be awarded for responding to less than 10% of the  
25 emergency response calls.

26 (b) A maximum total of not more than 25 points may be awarded  
27 for participation in training courses as follows:

1           (i) For courses under 20 hours in duration, 1 point shall be  
2 awarded per 2 hours in the course, with a maximum of 5 points  
3 awarded per course.

4           (ii) For courses that are at least 20 hours but less than 40  
5 hours in duration, 5 points shall be awarded, plus 1 point for each  
6 hour after the first 20 hours in the course, with a maximum of 10  
7 points awarded per course.

8           (iii) For courses over 40 hours in duration, 15 points shall  
9 be awarded per course.

10           (c) A maximum total of not more than 20 points may be awarded  
11 for participation in drills. One point shall be awarded for each  
12 participation drill that lasts at least 2 hours.

13           (d) A maximum total of not more than 10 points may be awarded  
14 for attending official meetings of the organized fire department or  
15 life support agency. A volunteer shall be awarded 1 point for each  
16 official meeting attended during the year.

17           (e) A fixed award of 10 points shall be awarded for completion  
18 of a term in an elected or appointed position within the organized  
19 fire department or life support agency.

20           (f) A maximum total of not more than 10 points may be awarded  
21 for participation in activities of fire prevention communicated to  
22 the public, at open houses, or at speaking engagements on behalf of  
23 the organized fire department, presenting fire or rescue equipment  
24 at a parade or other public event, attendance at the statewide  
25 annual meeting, attendance at a meeting of a local unit of  
26 government on behalf of the organized fire department or life  
27 support agency, or other activities related to fire prevention or

1 emergency services not covered in this subdivision. One point shall  
2 be awarded for each activity, but no more than 1 point shall be  
3 awarded per day.

4 (2) The certification administrator shall only award points  
5 under 1 subdivision for activities that may qualify a volunteer to  
6 receive points in more than 1 of the categories described in  
7 subsection (1)(a) through (f).

8 Sec. 9. Each local unit of government shall file with the  
9 department of treasury the certified list approved under section  
10 5(3) of those qualified volunteers who are eligible for the credit  
11 under section 254 of the income tax act of 1967, 1967 PA 281, MCL  
12 206.254, for the immediately preceding calendar year of service no  
13 later than February 15.

14 Enacting section 1. This act does not take effect unless  
15 Senate Bill No. \_\_\_\_\_ or House Bill No. 4366 (request no. 01712'17) of  
16 the 99th Legislature is enacted into law.