To amend the Internal Revenue Code of 1986 to extend and increase the exclusion for benefits provided to volunteer firefighters and emergency medical responders.

IN THE HOUSE OF REPRESENTATIVES

JUNE 24, 2011

Mr. Larson of Connecticut (for himself, Mr. Reichert, Ms. Baldwin, and Mr. Latham) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend and increase the exclusion for benefits provided to volunteer firefighters and emergency medical responders.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Volunteer Responder Incentive Protection Reauthorization Act of 2011”.

SEC. 2. BENEFITS PROVIDED TO VOLUNTEER FIRE-FIGHTERS AND EMERGENCY MEDICAL RESPONDERS.

(a) INCREASE IN DOLLAR LIMITATION ON QUALIFIED PAYMENTS.—Subparagraph (B) of section 139B(c)(2) of the Internal Revenue Code of 1986 is amended by striking “$30” and inserting “$50”.

(b) EXTENSION.—Subsection (d) of section 139B of such Code is amended to read as follows:

“(d) TERMINATION.—This section shall not apply with respect to taxable years—

“(1) beginning after December 31, 2010, and before January 1, 2012, or

“(2) beginning after December 31, 2015.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2011.