H. R. 3979

To amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 31, 2014

Mr. Barletta (for himself, Mr. Bachus, Mr. Barr, Mr. Collins of New York, Mr. Cotton, Mr. Rodney Davis of Illinois, Mr. Fincher, Mr. Fitzpatrick, Mr. Gardner, Mr. Gerlach, Mr. Grimm, Mr. Hanna, Mr. Huizenga of Michigan, Mr. Jones, Mr. Joyce, Mr. Lance, Mr. LoBiondo, Mr. Marino, Mr. McKinley, Mr. Meadows, Mr. Meehan, Mrs. Miller of Michigan, Mr. Perry, Mr. Pitts, Mr. Renacci, Mr. Runyan, Mr. Shuster, Mr. Simpson, Mr. Thompson of Pennsylvania, Mr. Griffin of Arkansas, Ms. Jenkins, Mr. Reed, Mr. Reichert, Mr. Kelly of Pennsylvania, Mr. Tiberi, Mr. Young of Indiana, and Mr. Sam Johnson of Texas) 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 ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

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

This Act may be cited as the “Protecting Volunteer Firefighters and Emergency Responders Act”.

SEC. 2. EMERGENCY SERVICES VOLUNTEERS.

(a) IN GENERAL.—Section 4980H(e) of the Internal Revenue Code of 1986 is amended by redesignating paragraphs (5), (6), and (7) as paragraphs (6), (7), and (8), respectively, and by inserting after paragraph (4) the following new paragraph:

“(5) SPECIAL RULE FOR CERTAIN EMERGENCY SERVICES VOLUNTEERS.—Any qualified service rendered as a bona fide volunteer to an eligible employer shall not be taken into account under this section as a service provided by an employee. For purposes of the preceding sentence, the terms ‘qualified service’, ‘bona fide volunteer’, and ‘eligible employer’ shall have the respective meanings given such terms under section 457(e).”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2013.