

Union Calendar No. 268

113TH CONGRESS
2^D SESSION

H. R. 3979

[Report No. 113-360]

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

FEBRUARY 25, 2014

Additional sponsors: Ms. BONAMICI, Mr. CARTER, Mr. CONNOLLY, Mr. CRAMER, Mr. FRELINGHUYSEN, Mr. GRAVES of Missouri, Mr. GRIFFITH of Virginia, Mr. HARRIS, Mr. KING of New York, Mr. LANKFORD, Mr. LATTA, Mrs. LUMMIS, Mr. MASSIE, Mr. MICHAUD, Mr. NUNNELEE, Mr. PAULSEN, Mr. PITTENGER, Mrs. ROBY, Mr. ROKITA, Mr. ROTHFUS, Mr. SHIMKUS, Mr. STIVERS, Mr. RAHALL, Mr. TURNER, Mr. WALDEN, Mr. WENSTRUP, Mr. WESTMORELAND, Mr. WHITFIELD, Mr. WITTMAN, Mr. WILLIAMS, Mr. COURTNEY, Mr. DENT, Mr. HUELSKAMP, Mr. ISRAEL, Mr. ROSKAM, Mr. SESSIONS, Mr. LATHAM, Mr. VAN HOLLEN, Mr. WOMACK, Mr. WEBSTER of Florida, Mrs. CAPITO, Mr. CRAWFORD, Mr. DAINES, Mr. HURT, Mr. WILSON of South Carolina, Mr. MCCAUL, Mrs. WALORSKI, Mr. MURPHY of Pennsylvania, Mr. DEFazio, Mr. HARPER, Mr. BRIDENSTINE, Ms. ESTY, Mrs. BROOKS of Indiana, Mr. KILMER,

Mr. YODER, Mr. GIBSON, Mr. CARNEY, Mr. WALBERG, Mr. BENISHEK,
Mr. FORBES, Mr. GIBBS, Mr. BENTIVOLIO, Mr. GARCIA, Mr. BARBER,
Mr. GOODLATTE, Mr. GOSAR, Mr. POE of Texas, Mr. BISHOP of New
York, Mr. CARSON of Indiana, and Mr. HASTINGS of Washington

FEBRUARY 25, 2014

Reported with an amendment, committed to the Committee of the Whole
House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

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,*

3 **SECTION 1. SHORT TITLE.**

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

6 **SEC. 2. EMERGENCY SERVICES VOLUNTEERS.**

7 (a) **IN GENERAL.**—Section 4980H(c) of the Internal
 8 Revenue Code of 1986 is amended by redesignating para-
 9 graphs (5), (6), and (7) as paragraphs (6), (7), and (8),
 10 respectively, and by inserting after paragraph (4) the fol-
 11 lowing new paragraph:

12 “(5) **SPECIAL RULE FOR CERTAIN EMERGENCY**
 13 **SERVICES VOLUNTEERS.**—Any qualified service ren-
 14 dered as a bona fide volunteer to an eligible em-
 15 ployer shall not be taken into account under this
 16 section as a service provided by an employee. For
 17 purposes of the preceding sentence, the terms ‘quali-
 18 fied service’, ‘bona fide volunteer’, and ‘eligible em-
 19 ployer’ shall have the respective meanings given such
 20 terms under section 457(e).”.

21 (b) **EFFECTIVE DATE.**—The amendments made by
 22 this section shall apply to months beginning after Decem-
 23 ber 31, 2013.

1 **SECTION 1. SHORT TITLE.**

2 *This Act may be cited as the “Protecting Volunteer*
3 *Firefighters and Emergency Responders Act of 2014”.*

4 **SEC. 2. EMERGENCY SERVICES VOLUNTEERS.**

5 *(a) IN GENERAL.—Section 4980H(c) of the Internal*
6 *Revenue Code of 1986 is amended by redesignating para-*
7 *graphs (5), (6), and (7) as paragraphs (6), (7), and (8),*
8 *respectively, and by inserting after paragraph (4) the fol-*
9 *lowing new paragraph:*

10 *“(5) SPECIAL RULE FOR CERTAIN EMERGENCY*
11 *SERVICES VOLUNTEERS.—Any qualified services ren-*
12 *dered as a bona fide volunteer to an eligible employer*
13 *shall not be taken into account under this section as*
14 *service provided by an employee. For purposes of the*
15 *preceding sentence, the terms ‘qualified services’,*
16 *‘bona fide volunteer’, and ‘eligible employer’ shall*
17 *have the respective meanings given such terms under*
18 *section 457(e).”.*

19 *(b) EFFECTIVE DATE.—The amendments made by this*
20 *section shall apply to months beginning after December 31,*
21 *2013.*

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