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 SENATE OF THE UNITED STATES

MARCH 7, 2013

Mr. SCHUMER (for himself and Ms. COLLINS) introduced the following bill; which was read twice and referred to the Committee on Finance

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 2013”.

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

(a) INCREASE IN DOLLAR LIMITATION ON QUALI-
FIED 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 
the Internal Revenue Code of 1986 is amended by striking 
“beginning after December 31, 2010.” and inserting “be-
ginning—

“(1) after December 31, 2010, and before Jan-
uary 1, 2014, or

“(2) after December 31, 2016.”.

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