

105TH CONGRESS
1ST SESSION

H. R. 2613

To amend the Internal Revenue Code of 1986 to permit the issuance of tax-exempt bonds by certain organizations providing rescue and emergency medical services.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 6, 1997

Mr. ETHERIDGE 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 permit the issuance of tax-exempt bonds by certain organizations providing rescue and emergency medical services.

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 “Emergency Medical
5 Services Enhancement Act of 1997”.

1 **SEC. 2. ISSUANCE OF TAX-EXEMPT BONDS BY ORGANIZA-**
2 **TIONS PROVIDING RESCUE AND EMERGENCY**
3 **MEDICAL SERVICES.**

4 (a) GENERAL RULE.—Subsection (e) of section 150
5 of the Internal Revenue Code of 1986 is amended to read
6 as follows:

7 “(e) BONDS OF CERTAIN VOLUNTEER FIRE DEPART-
8 MENTS OR EMERGENCY SERVICE ORGANIZATIONS.—For
9 purposes of this part and section 103—

10 “(1) IN GENERAL.—A bond of a volunteer fire
11 or other emergency services organization shall be
12 treated as a bond of a political subdivision of a State
13 if—

14 “(A) such organization is a qualified volun-
15 teer fire or other emergency services organiza-
16 tion with respect to an area within the jurisdic-
17 tion of such political subdivision, and

18 “(B) such bond is issued as part of an
19 issue 95 percent or more of the net proceeds of
20 which are to be used for the acquisition, con-
21 struction, reconstruction, or improvement of—

22 “(i) a firehouse or other building used
23 or to be used by such organization in pro-
24 viding qualified services (including land
25 which is functionally related and subordi-
26 nate thereto), or

1 “(ii) a firetruck, ambulance, or other
2 vehicle used or to be used by such organi-
3 zation in providing qualified services.

4 “(2) QUALIFIED VOLUNTEER FIRE OR OTHER
5 EMERGENCY SERVICES ORGANIZATION.—For pur-
6 poses of this subsection, the term ‘qualified volun-
7 teer fire or other emergency services organization’
8 means, with respect to a political subdivision of a
9 State, any organization—

10 “(A) which is organized and operated to
11 provide qualified services for persons in an area
12 (within the jurisdiction of such political subdivi-
13 sion) which is not provided with any other
14 qualified services of the type provided by such
15 organization, and

16 “(B) which is required (by written agree-
17 ment) by the political subdivision to furnish
18 qualified services in such area.

19 For purposes of subparagraph (A), other qualified
20 services provided in an area shall be disregarded in
21 determining whether an organization is a qualified
22 volunteer fire or other emergency services organiza-
23 tion if such other qualified services are provided by
24 a qualified volunteer fire or other emergency services
25 organization (determined with the application of this

1 sentence) and such organization and the provider of
2 such other services have been continuously providing
3 qualified services to such area since January 1,
4 1997.

5 “(3) TREATMENT AS PRIVATE ACTIVITY BONDS
6 ONLY FOR CERTAIN PURPOSES.—Bonds which are
7 part of an issue which meets the requirements of
8 paragraph (1) shall not be treated as private activity
9 bonds except for purposes of sections 147(f) and
10 149(d).

11 “(4) QUALIFIED SERVICES.—For purposes of
12 this subsection, the term ‘qualified services’ means
13 any firefighting, rescue, or emergency medical serv-
14 ices.”

15 (b) EFFECTIVE DATE.—The amendment made by
16 subsection (a) shall apply to obligations issued after the
17 date of the enactment of this Act.

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