

107TH CONGRESS
2D SESSION

H. R. 4839

To amend the Internal Revenue Code of 1986 to provide a credit for employers who allow their employees to participate in volunteer firefighter training.

IN THE HOUSE OF REPRESENTATIVES

MAY 23, 2002

Mr. GRUCCI 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 provide a credit for employers who allow their employees to participate in volunteer firefighter training.

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. CREDIT FOR VOLUNTEER FIREFIGHTER TRAIN-**
4 **ING.**

5 (a) IN GENERAL.—Subpart D of part IV of sub-
6 chapter A of chapter 1 of the Internal Revenue Code of
7 1986 (relating to business related credits) is amended by
8 adding at the end the following:

1 **“SEC. 45G. CREDIT FOR VOLUNTEER FIREFIGHTER TRAIN-**
2 **ING.**

3 “(a) GENERAL RULE.—For purposes of section 38,
4 in the case of an employer, the volunteer firefighter train-
5 ing credit determined under this section for the taxable
6 year is an amount equal to the aggregate of the employee
7 volunteer firefighter training amounts of the employer for
8 the taxable year.

9 “(b) EMPLOYEE VOLUNTEER FIREFIGHTER TRAIN-
10 ING AMOUNT.—

11 “(1) IN GENERAL.—For purposes of subsection
12 (a), the term ‘employee volunteer firefighter training
13 amount’ is \$100 for each day (including travel time)
14 in which the employee is an eligible volunteer fire-
15 fighter who is participating in qualified firefighter
16 training.

17 “(2) LIMITATIONS.—For purposes of paragraph
18 (1)—

19 “(A) MAXIMUM NUMBER OF DAYS.—Not
20 more than 10 days of qualified firefighter train-
21 ing may be taken into account in a taxable year
22 with respect to a particular employee.

23 “(B) MINIMUM HOURS PER DAY.—A day
24 shall not be taken into account unless the em-
25 ployee is on leave from work on such day for
26 not less than 8 hours.

1 “(C) No day may be taken into account
2 under paragraph (1) with respect to an em-
3 ployee if the employer—

4 “(i) charges the employee with vaca-
5 tion leave (or any other kind of leave), or
6 counts the time missed against compen-
7 satory time, for being absent from work
8 for purposes of qualified firefighter train-
9 ing, or

10 “(ii) demotes or dismisses the em-
11 ployee as a result of participating in quali-
12 fied firefighter training.

13 “(3) QUALIFIED FIREFIGHTER TRAINING.—For
14 purposes of paragraph (1), the term ‘qualified fire-
15 fighter training’ means training which is—

16 “(A) required to meet local, State, re-
17 gional, or Federal firefighting requirements,
18 and

19 “(B) administered by an accredited local,
20 State, regional, or Federal agency.

21 “(4) ELIGIBLE VOLUNTEER FIREFIGHTER.—
22 For purposes of this section, the term ‘eligible volun-
23 teer firefighter’ means an individual who is a mem-
24 ber in good standing of a qualified volunteer fire de-

1 partment (as defined in section 150(e)) at the time
2 of participating in qualified firefighter training.”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Section 38(b) of such Code is amended by
5 striking “plus” at the end of paragraph (14), by
6 striking the period at the end of paragraph (15) and
7 inserting “, plus”, and by adding at the end the fol-
8 lowing:

9 “(16) the volunteer firefighter training credit
10 determined under section 45G.”.

11 (2) The table of sections for subpart D of part
12 IV of subchapter A of chapter 1 of such Code is
13 amended by adding at the end the following:

 “Sec. 45G. Credit for volunteer firefighter training.”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2002.

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