

108TH CONGRESS
1ST SESSION

H. R. 3375

To amend the Internal Revenue Code of 1986 to exclude from gross income health care subsidy payments made to employers by local governments on behalf of volunteer firefighters.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 28, 2003

Mr. ANDREWS 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 exclude from gross income health care subsidy payments made to employers by local governments on behalf of volunteer firefighters.

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 “Volunteer Firefighters’
5 Protection Act of 2003”.

1 **SEC. 2. EXCLUSION OF HEALTH CARE SUBSIDY PAYMENTS**
2 **MADE ON BEHALF OF VOLUNTEER FIRE-**
3 **FIGHTERS.**

4 (a) GENERAL RULE.—Part III of subchapter B of
5 chapter 1 of the Internal Revenue Code of 1986 (relating
6 to items specifically excluded from gross income) is
7 amended by inserting after section 139 the following new
8 section:

9 **“SEC. 139A. HEALTH CARE SUBSIDY PAYMENTS MADE ON**
10 **BEHALF OF VOLUNTEER FIREFIGHTERS.**

11 “(a) GENERAL RULE.—In the case of an employer,
12 gross income does not include amounts received in a tax-
13 able year as a qualified health care subsidy payment.

14 “(b) QUALIFIED HEALTH CARE SUBSIDY PAY-
15 MENT.—For purposes of subsection (a), the term ‘quali-
16 fied health care subsidy payment’ means a payment
17 which—

18 “(1) is made by a political subdivision of a
19 State to the taxpayer under a qualified volunteer
20 firefighter agreement, and

21 “(2) does not exceed the aggregate of the appli-
22 cable premiums (within the meaning of section
23 4980B(f)(4)) for insurance which constitutes med-
24 ical care (as defined in section 213(d)) for the em-
25 ployees of such taxpayer who are qualified volunteer
26 firefighters, their spouses, and dependents.

1 “(c) QUALIFIED VOLUNTEER FIREFIGHTER AGREE-
 2 MENT.—The term ‘qualified volunteer firefighter agree-
 3 ment’ means an agreement entered into between the tax-
 4 payer and a political subdivision of a State under which—

5 “(1) the taxpayer allows the employees who are
 6 qualified volunteer firefighters to be on call while at
 7 work for the taxpayer for such hours as the taxpayer
 8 and employees may agree, and

9 “(2) the taxpayer agrees not to demote or fire
 10 any such employee as a result of work missed under
 11 such agreement.

12 “(d) QUALIFIED VOLUNTEER FIREFIGHTER.—For
 13 purposes of this section, the term ‘qualified volunteer fire-
 14 fighter’ means an individual who, at all times during the
 15 taxable year, is a member in good standing of a qualified
 16 volunteer fire department (as defined in section 150(e)).”.

17 (b) CLERICAL AMENDMENT.—The table of sections
 18 for such part is amended by inserting after the item relat-
 19 ing to section 139 the following new item:

“139A. Health care subsidy payments made on behalf of volunteer firefighters.”.

20 (c) EFFECTIVE DATE.—The amendments made by
 21 this section shall apply to taxable years beginning after
 22 the date of the enactment of this Act.

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