

108TH CONGRESS
2D SESSION

H. R. 4216

To amend the Internal Revenue Code of 1986 to provide a refundable credit of \$500 to public safety volunteers.

IN THE HOUSE OF REPRESENTATIVES

APRIL 22, 2004

Mr. VITTER 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 refundable credit of \$500 to public safety volunteers.

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 First Re-
5 sponders Tax Relief Act of 2004”.

6 **SEC. 2. REFUNDABLE CREDIT FOR PUBLIC SAFETY VOLUN-**
7 **TEERS.**

8 (a) IN GENERAL.—Subpart C of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to refundable credits) is amended by insert-
 2 ing after section 35 the following new section:

3 **“SEC. 35A. PUBLIC SAFETY VOLUNTEERS.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
 5 gible public safety volunteer, there shall be allowed as a
 6 credit against the tax imposed by this chapter for the tax-
 7 able year an amount equal to \$500.

8 “(b) ELIGIBLE PUBLIC SAFETY VOLUNTEER.—For
 9 purposes of this section, the term ‘eligible public safety
 10 volunteer’ means an individual who is a volunteer for more
 11 than half of the taxable year with a public safety organiza-
 12 tion, including any organization of firefighters, emergency
 13 medical personnel, or other first responders to emer-
 14 gencies.”.

15 (b) CONFORMING AMENDMENTS.—

16 (1) Paragraph (2) of section 1324(b) of title
 17 31, United States Code, is amended by inserting “or
 18 35A” after “section 35”.

19 (2) The table of sections for subpart C of part
 20 IV of subchapter A of chapter 1 of such Code is
 21 amended by inserting after the item relating to sec-
 22 tion 35 the following new item:

“Sec. 35A. Public safety volunteers.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2004.

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