

109TH CONGRESS  
1ST SESSION

# H. R. 1405

To amend the Internal Revenue Code of 1986 to exclude from income and employment taxes and wage withholding property tax rebates and other benefits provided to volunteer firefighters and emergency medical responders.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 17, 2005

Mr. LARSON of Connecticut (for himself, Ms. DELAURO, Mr. ENGLISH of Pennsylvania, Mr. ETHERIDGE, Mrs. JOHNSON of Connecticut, Mrs. MCCARTHY, Mr. MCINTYRE, Mr. SHAYS, Mr. SIMMONS, and Mr. WELDON of Pennsylvania) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude from income and employment taxes and wage withholding property tax rebates and other benefits provided to volunteer firefighters and emergency medical responders.

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 Responder  
5 Incentive Protection Act of 2005”.

1 **SEC. 2. EXCLUSION FROM INCOME AND EMPLOYMENT**  
2 **TAXES AND WAGE WITHHOLDING FOR PROP-**  
3 **ERTY TAX REBATES AND OTHER BENEFITS**  
4 **PROVIDED TO VOLUNTEER FIREFIGHTERS**  
5 **AND EMERGENCY MEDICAL RESPONDERS.**

6 (a) EXCLUSION FROM GROSS INCOME.—

7 (1) IN GENERAL.—Part III of subchapter B of  
8 chapter 1 of the Internal Revenue Code of 1986 (re-  
9 lating to items specifically excluded from gross in-  
10 come) is amended by inserting after section 139A  
11 the following new section:

12 **“SEC. 139B. PROPERTY TAX REBATES AND OTHER BENE-**  
13 **FITS PROVIDED TO VOLUNTEER FIRE-**  
14 **FIGHTERS AND EMERGENCY MEDICAL RE-**  
15 **SPONDERS.**

16 “(a) EXCLUSION.—Gross income shall not include a  
17 qualified property tax rebate or other benefit.

18 “(b) QUALIFIED PROPERTY TAX REBATE OR OTHER  
19 BENEFIT.—For purposes of subsection (a)—

20 “(1) IN GENERAL.—The term ‘qualified prop-  
21 erty tax rebate or other benefit’ means a rebate of  
22 real or personal property taxes, or any other benefit,  
23 provided by a State or political subdivision on ac-  
24 count of services performed as a member of a quali-  
25 fied volunteer emergency response organization.

1           “(2) QUALIFIED VOLUNTEER EMERGENCY RE-  
2           SPONSE ORGANIZATION.—The term ‘qualified volun-  
3           teer emergency response organization’ means any  
4           volunteer organization—

5                   “(A) which is organized and operated to  
6                   provide firefighting or emergency medical serv-  
7                   ices for persons in the State or political subdivi-  
8                   sion, as the case may be, and

9                   “(B) which is required (by written agree-  
10                  ment) by the State or political subdivision to  
11                  furnish firefighting or emergency medical serv-  
12                  ices in such State or political subdivision.”.

13           (2) CLERICAL AMENDMENT.—The table of sec-  
14           tions for such part is amended by inserting after the  
15           item relating to section 139A the following new  
16           item:

“Sec. 139B. Property tax rebates and other benefits provided to volunteer fire-  
fighters and emergency medical responders.”.

17           (b) EXCLUSION FROM EMPLOYMENT TAXES.—

18                   (1) SOCIAL SECURITY TAXES.—

19                           (A) Section 3121(a) of such Code (relating  
20                           to definition of wages) is amended by striking  
21                           “or” at the end of paragraph (21), by striking  
22                           the period at the end of paragraph (22) and in-  
23                           serting “; or”, and by inserting after paragraph  
24                           (22) the following new paragraph:

1           “(23) any qualified property tax rebate or other  
2 benefit (as defined in section 139B(b)).”.

3           (B) Section 209(a) of the Social Security  
4 Act is amended by striking “or” at the end of  
5 paragraph (18), by striking the period at the  
6 end of paragraph (19) and inserting “; or”, and  
7 by inserting after paragraph (19) the following  
8 new paragraph:

9           “(20) Any qualified property tax rebate or  
10 other benefit (as defined in section 139B(b) of the  
11 Internal Revenue Code of 1986).”.

12           (2) UNEMPLOYMENT TAXES.—Section 3306(b)  
13 of such Code (relating to definition of wages) is  
14 amended by striking “or” at the end of paragraph  
15 (18), by striking the period at the end of paragraph  
16 (19) and inserting “; or”, and by inserting after  
17 paragraph (19) the following new paragraph:

18           “(20) any qualified property tax rebate or other  
19 benefit (as defined in section 139B(b)).”.

20           (3) WAGE WITHHOLDING.—Section 3401(a) of  
21 such Code (defining wages) is amended by striking  
22 “or” at the end of paragraph (21), by striking the  
23 period at the end of paragraph (22) and inserting “;  
24 or”, and by inserting after paragraph (22) the fol-  
25 lowing new paragraph:

1           “(23) for any qualified property tax rebate or  
2           other benefit (as defined in section 139B(b)).”.

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

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