

109TH CONGRESS
1ST SESSION

H. R. 346

To amend the Internal Revenue Code of 1986 to allow volunteer firefighters a deduction for personal safety clothing.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 2005

Mr. PLATTS 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 allow volunteer firefighters a deduction for personal safety clothing.

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 Firefighter
5 Tax Relief Act of 2005”.

6 **SEC. 2. DEDUCTION FOR PERSONAL SAFETY CLOTHING OF**
7 **VOLUNTEER FIREFIGHTERS.**

8 (a) IN GENERAL.—Part VII of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 (relating to
10 additional itemized deductions for individuals) is amended

1 by redesignating section 224 as section 225 and by insert-
2 ing after section 223 the following new section:

3 **“SEC. 224. PERSONAL SAFETY CLOTHING OF VOLUNTEER**
4 **FIREFIGHTERS.**

5 “In the case of an individual who is a volunteer with
6 a volunteer fire department, there shall be allowed as a
7 deduction an amount equal to the amount paid during the
8 taxable year for personal safety clothing (including hel-
9 mets and boots) designed for use, and to be used by such
10 individual, in performing fire fighting services for such de-
11 partment.”

12 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
13 PAYER ITEMIZES OTHER DEDUCTIONS.—Subsection (a)
14 of section 62 of such Code is amended by inserting before
15 the last sentence thereof the following new paragraph:

16 “(21) PERSONAL SAFETY CLOTHING OF VOLUN-
17 TEER FIREFIGHTERS.—The deduction allowed by
18 section 224.”.

19 (c) CLERICAL AMENDMENT.—The table of sections
20 for such part VII is amended by striking the last item
21 and inserting the following new item:

“Sec. 224. Personal safety clothing of volunteer firefighters.”.

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