

109TH CONGRESS
1ST SESSION

H. R. 385

To amend the Internal Revenue Code of 1986 to allow a \$1,000 refundable credit for individuals who are active members of volunteer firefighting and emergency medical service organizations.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 2005

Mr. HINCHEY 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 a \$1,000 refundable credit for individuals who are active members of volunteer firefighting and emergency medical service organizations.

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. REFUNDABLE CREDIT FOR ACTIVE MEMBERS**
4 **OF VOLUNTEER FIREFIGHTING AND EMER-**
5 **GENCY MEDICAL SERVICE ORGANIZATIONS.**

6 (a) IN GENERAL.—Subpart C of part IV of sub-
7 chapter A of chapter 1 of the Internal Revenue Code of
8 1986 (relating to refundable credits) is amended by redes-

ignating section 36 as section 37 and by inserting after section 35 the following new section:

**“SEC. 36. ACTIVE MEMBERS OF VOLUNTEER FIREFIGHTING
AND EMERGENCY MEDICAL SERVICE ORGA-
NIZATIONS.**

“(a) IN GENERAL.—In the case of an individual who at any time during the taxable year is an active member of a qualified volunteer fire department (as defined in section 150(e)), there shall be allowed as a credit against the tax imposed by this subtitle the amount of \$1,000.

“(b) PART-YEAR ACTIVE MEMBERS.—In the case of an individual who is such an active member for only a portion of a taxable year, the amount of the credit under subsection (a) for such taxable year shall be an amount which bears the same ratio to \$1,000 as such portion bears to the entire taxable year.”.

(b) CONFORMING AMENDMENTS.—

(1) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “or 36” after “section 35”.

(2) The table of sections for subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by striking the last item and inserting the following new items:

“Sec. 36. Active members of volunteer firefighting and emergency medical service organizations.

“Sec. 37. Overpayments of tax.”.

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

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