

112TH CONGRESS  
1ST SESSION

# H. R. 2353

To amend the Internal Revenue Code of 1986 to extend and increase the exclusion for benefits provided to volunteer firefighters and emergency medical responders.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 24, 2011

Mr. LARSON of Connecticut (for himself, Mr. REICHERT, Ms. BALDWIN, and Mr. LATHAM) 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 extend and increase the exclusion for 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 Reauthorization Act of 2011”.

1 **SEC. 2. BENEFITS PROVIDED TO VOLUNTEER FIRE-**  
2 **FIGHTERS AND EMERGENCY MEDICAL RE-**  
3 **SPONDERS.**

4 (a) INCREASE IN DOLLAR LIMITATION ON QUALI-  
5 FIED PAYMENTS.—Subparagraph (B) of section  
6 139B(c)(2) of the Internal Revenue Code of 1986 is  
7 amended by striking “\$30” and inserting “\$50”.

8 (b) EXTENSION.—Subsection (d) of section 139B of  
9 such Code is amended to read as follows:

10 “(d) TERMINATION.—This section shall not apply  
11 with respect to taxable years—

12 “(1) beginning after December 31, 2010, and  
13 before January 1, 2012, or

14 “(2) beginning after December 31, 2015.”.

15 (c) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to taxable years beginning after  
17 December 31, 2011.

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