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113TH CONGRESS
1ST SESSION

H. R. 2476

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

IN THE HOUSE OF REPRESENTATIVES

JUNE 24, 2013

Mr. HANNA 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 allow a $1,000 refundable credit for individuals who are bona fide volunteer members of volunteer firefighting and emergency medical service organizations.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Supporting Emergency Responders Volunteer Efforts Act of 2013" or the "SERVE Act of 2013".

SEC. 2. REFUNDABLE CREDIT FOR BONA FIDE VOLUNTEER MEMBERS OF VOLUNTEER EMERGENCY RESPONSE ORGANIZATIONS.

(a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to refundable credits) is amended by inserting after section 36C the following new section:

"SEC. 36D. BONA FIDE VOLUNTEER MEMBERS OF VOLUNTEER EMERGENCY RESPONSE ORGANIZATIONS.

"(a) IN GENERAL.—In the case of any individual who—

"(1) is a bona fide volunteer of a qualified volunteer emergency response organization, and

"(2) meets the requirements of subsection (b) for the taxable year,

there shall be allowed as a credit against the tax imposed by this subtitle an amount equal to $1,000.

"(b) SERVICE REQUIREMENTS.—

"(1) IN GENERAL.—An individual meets the requirements of this subsection for any taxable year if such individual—

"(A) has served as a bona fide volunteer performing qualified services for the qualified volunteer emergency response organization for more than 6 months in such taxable year, and

"(B) has provided more than 40 hours of such services—

"(i) actively engaged in the prevention, control, or extinguishment of fires or response to emergency situations where life, property, or the environment is at risk, or

"(ii) stationed at the premises of the qualified volunteer emergency response organization in anticipation of being so actively engaged.

"(2) QUALIFIED SERVICES.—For purposes of this subsection—

"(A) IN GENERAL.—The term 'qualified services' means fire fighting and prevention services, emergency medical services, and ambulance services.

"(B) TRAINING AND CERTIFICATION REQUIREMENTS.—An individual shall not be treated as performing qualified services unless such individual meets all applicable training and certification requirements of the qualified volunteer emergency response organization for which such services are performed.

"(c) DEFINITIONS.—For purposes of this section—

"(1) BONA FIDE VOLUNTEER.—The term 'bona fide volunteer' has the meaning given such term by section 457(e)(11)(B)(i).

"(2) QUALIFIED VOLUNTEER EMERGENCY RESPONSE ORGANIZATION.—The term 'qualified volunteer emergency response organization' has the meaning given such term by section 139B(c)(3).".

(b) CONFORMING AMENDMENTS.—

(1) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting "36D," after "36B,".

(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 inserting after the item relating to section 36C the following new item:

"Sec. 36D. Bona fide volunteer members of volunteer emergency response organizations.".

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

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