

113TH CONGRESS
2D SESSION

H. R. 5811

To amend the Internal Revenue Code of 1986 to provide a charitable deduction for the service of volunteer firefighters and emergency medical and rescue personnel.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 9, 2014

Mr. MCKINLEY (for himself and Mr. LOEBSACK) 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 provide a charitable deduction for the service of volunteer firefighters and emergency medical and rescue personnel.

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 Emergency
5 Responders Tax Deduction Act”.

1 **SEC. 2. ALLOWANCE OF CHARITABLE DEDUCTION FOR THE**
 2 **SERVICE OF VOLUNTEER FIREFIGHTERS AND**
 3 **EMERGENCY MEDICAL AND RESCUE PER-**
 4 **SONNEL.**

5 (a) IN GENERAL.—Section 170 of the Internal Rev-
 6 enue Code of 1986 is amended by redesignating subsection
 7 (p) as subsection (q) and by inserting after subsection (o)
 8 the following new subsection:

9 “(p) SERVICE OF VOLUNTEER FIREFIGHTERS AND
 10 EMERGENCY MEDICAL PERSONNEL TREATED AS CHARI-
 11 TABLE CONTRIBUTION.—

12 “(1) IN GENERAL.—Each hour of qualified
 13 services rendered by an individual as a bona fide vol-
 14 unteer shall be treated for purposes of this section
 15 as a contribution of \$20 to the organization to which
 16 such services are rendered.

17 “(2) LIMITATION.—Not more than 300 hours
 18 of qualified services shall be taken into account
 19 under paragraph (1) with respect to any individual
 20 for any taxable year.

21 “(3) DEFINITIONS.—For purposes of this sub-
 22 section—

23 “(A) BONA FIDE VOLUNTEER.—An indi-
 24 vidual shall be treated as a bona fide volunteer
 25 if the only compensation received by such indi-

1 vidual for performing qualified services is in the
2 form of—

3 “(i) reimbursement for (or a reason-
4 able allowance for) reasonable expenses in-
5 curred in the performance of such services,
6 or

7 “(ii) reasonable benefits (including
8 length of service awards), and fees for such
9 services, customarily paid by eligible em-
10 ployers in connection with the performance
11 of such services by volunteers.

12 “(B) QUALIFIED SERVICES.—The term
13 ‘qualified services’ means fire fighting and pre-
14 vention services, emergency medical services,
15 ambulance services, civil air patrol, and emer-
16 gency rescue services. Such term shall include
17 all training and training-related activities re-
18 lated to the services described in the preceding
19 sentence which are required or authorized by
20 the organization referred to in paragraph (1).

21 “(4) VERIFICATION.—A contribution to which
22 this subsection applies shall be verified in such man-
23 ner as the Secretary may provide.

24 “(5) INFLATION ADJUSTMENT.—In the case of
25 any taxable year beginning in a calendar year after

1 2015, the \$20 amount contained in paragraph (1)
2 shall be increased by an amount equal to—

3 “(A) such dollar amount, multiplied by

4 “(B) the cost-of-living adjustment deter-
5 mined under section 1(f)(3) for the calendar
6 year in which the taxable year begins deter-
7 mined by substituting ‘calendar year 2014’ for
8 ‘calendar year 1992’ in subparagraph (B)
9 thereof.

10 Any increase determined under the preceding sen-
11 tence which is not a multiple of \$1 shall be rounded
12 to the nearest multiple of \$1.”.

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

○