

114TH CONGRESS
1ST SESSION

H. R. 2535

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

MAY 21, 2015

Mr. HANNA (for himself, Mr. CARTWRIGHT, Mr. KING of New York, Mr. MEADOWS, Mr. POLIQUIN, and Mr. COLLINS of Georgia) 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 bona fide volunteer 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. SHORT TITLE.**

4 This Act may be cited as the “Supporting Emergency
5 Responders Volunteer Efforts Act of 2015” or the
6 “SERVE Act of 2015”.

1 **SEC. 2. REFUNDABLE CREDIT FOR BONA FIDE VOLUNTEER**
 2 **MEMBERS OF VOLUNTEER EMERGENCY RE-**
 3 **SPONSE ORGANIZATIONS.**

4 (a) IN GENERAL.—Subpart C of part IV of sub-
 5 chapter A of chapter 1 of the Internal Revenue Code of
 6 1986 (relating to refundable credits) is amended by add-
 7 ing at the end the following new section:

8 **“SEC. 36C. BONA FIDE VOLUNTEER MEMBERS OF VOLUN-**
 9 **TEER EMERGENCY RESPONSE ORGANIZA-**
 10 **TIONS.**

11 “(a) IN GENERAL.—In the case of any individual
 12 who—

13 “(1) is a bona fide volunteer of a qualified vol-
 14 unteer emergency response organization, and

15 “(2) meets the requirements of subsection (b)
 16 for the taxable year,

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

19 “(b) SERVICE REQUIREMENTS.—

20 “(1) IN GENERAL.—An individual meets the re-
 21 quirements of this subsection for any taxable year if
 22 such individual—

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

1 “(B) has provided more than 40 hours of
2 such services—

3 “(i) actively engaged in the preven-
4 tion, control, or extinguishment of fires or
5 response to emergency situations where
6 life, property, or the environment is at
7 risk, or

8 “(ii) stationed at the premises of the
9 qualified volunteer emergency response or-
10 ganization in anticipation of being so ac-
11 tively engaged.

12 “(2) QUALIFIED SERVICES.—For purposes of
13 this subsection—

14 “(A) IN GENERAL.—The term ‘qualified
15 services’ means firefighting and prevention serv-
16 ices, emergency medical services, and ambu-
17 lance services.

18 “(B) TRAINING AND CERTIFICATION RE-
19 QUIREMENTS.—An individual shall not be treat-
20 ed as performing qualified services unless such
21 individual meets all applicable training and cer-
22 tification requirements of the qualified volun-
23 teer emergency response organization for which
24 such services are performed.

25 “(c) DEFINITIONS.—For purposes of this section—

1 “(1) BONA FIDE VOLUNTEER.—The term ‘bona
2 fide volunteer’ has the meaning given such term by
3 section 457(e)(11)(B)(i).

4 “(2) QUALIFIED VOLUNTEER EMERGENCY RE-
5 SPONSE ORGANIZATION.—The term ‘qualified volun-
6 teer emergency response organization’ has the mean-
7 ing given such term by section 139B(c)(3).”.

8 (b) CONFORMING AMENDMENTS.—

9 (1) Paragraph (2) of section 1324(b) of title
10 31, United States Code, is amended by inserting
11 “36C,” after “36B,”.

12 (2) The table of sections for subpart C of part
13 IV of subchapter A of chapter 1 of the Internal Rev-
14 enue Code of 1986 is amended by adding at the end
15 the following new item:

“Sec. 36C. Bona fide volunteer members of volunteer emergency response orga-
nizations.”.

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

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