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115TH CONGRESS
1ST SESSION

H. R. 1550

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

IN THE HOUSE OF REPRESENTATIVES

MARCH 15, 2017

Mr. REICHERT (for himself, Mr. LARSON of Connecticut, Mr. MEEHAN, Mr. KIND, Mr. KELLY of Pennsylvania, Mr. RENACCI, Ms. SLAUGHTER, Mr. LANCE, Mr. RODNEY DAVIS of Illinois, Mr. COLLINS of New York, Mr. DEFAZIO, Ms. PINGREE, Mr. PASCRELL, Mr. POCAN, Mr. BARLETTA, Mr. RYAN of Ohio, Mr. SWALWELL of California, Ms. DELAURO, Ms. SHEA-PORTER, Mr. KING of New York, Miss RICE of New York, Mr. ELLISON, Mr. BOST, Mr. BLUMENAUER, Mr. KILMER, Mr. COLE, Mr. WALBERG, Mr. FRELINGHUYSEN, Mr. COURTNEY, Mr. GOODLATTE, Ms. ESTY, and Mrs. WALORSKI) 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 increase and make permanent the exclusion for benefits provided to volunteer firefighters and emergency medical responders.

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 ''Volunteer Responder Incentive Protection Act of 2017''.

SEC. 2. BENEFITS PROVIDED TO VOLUNTEER FIREFIGHTERS AND EMERGENCY MEDICAL RESPONDERS.

(a) INCREASE IN DOLLAR LIMITATION ON QUALIFIED PAYMENTS.—Subparagraph (B) of section 139B(c)(2) of the Internal Revenue Code of 1986 is amended by striking ''$30'' and inserting ''$50''.

(b) REIMPLEMENTING AND MAKING PERMANENT BENEFITS.—

(1) IN GENERAL.—Section 139B of the Internal Revenue Code of 1986 is amended by striking subsection (d).

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply with respect to taxable years beginning after December 31, 2017.

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