

On July 9, 2008, the Governor signed into law Act 66, which amended the Tax Reform Code of 1971 (Code). The amendments added Article XVIII-D to the Code. This Article provides for a volunteer responder retention and recruitment tax credit against the volunteer responder's State income tax liability. The tax credit must be earned in 2008, but may be applied against the volunteer responder's State income tax liability for not only 2008, but also against the State income tax liability for three succeeding taxable years, until the tax credit has been exhausted. The maximum amount of the tax credit is \$100.

To qualify for the tax credit the volunteer responder must earn the number of points jointly prescribed by the State Fire Commissioner (Commissioner) and the Director of the Bureau of Emergency Medical Services (Director) in the Department of Health to be certified as an active volunteer. If an active volunteer maintains that status for all 12 months in 2008, the active volunteer is entitled to a \$100 tax credit. If an active volunteer maintains that status for less than 12 months, the active volunteer is entitled to a prorated tax credit in accordance with a formula prescribed in Article XVIII-D of the Code.

Pursuant to Article XVIII-D, only a volunteer responder of a volunteer fire company, volunteer rescue company, or volunteer ambulance service, as these organizations are defined in section 102 of the Volunteer Fire Company and Ambulance Service Grant Act, is eligible for the tax credit. A volunteer responder who does not earn enough points with any one volunteer organization nevertheless qualifies as an active volunteer if the total points the volunteer responder earns through service to different volunteer organizations during 2008 equals or exceeds the number of points needed to qualify as an active volunteer.

The Commissioner and the Director hereby give notice of the point system they have jointly established for volunteer responders to qualify as active volunteers and earn a State income tax credit in 2008. To qualify as an active volunteer, a volunteer responder needs to earn fifty (50) points from January 1 through December 31, 2008, as follows:

Certifications:

Emergency medical services (EMS) and rescue personnel who are certified or recognized under the Emergency Medical Services Act (EMS Act) and the regulations promulgated under the EMS Act shall be awarded ten (10) points. Fire service personnel who are certified to at least firefighter 1 by the National Professional Qualifications Standards Board (Pro Board) or through the International Fire Service Accreditation Congress (IFSAC) will be awarded ten (10) points. (This also includes Vehicle Rescue Technicians, Fire Police, and Hazardous Material Technicians.) A maximum of twenty (20) points can be earned in this category.

Training Courses:

Individuals shall be awarded five (5) points for each training course they attend. The course must issue a regional/state/national certificate of completion. A maximum of twenty-five (25) points can be earned in this category.

Attendance at Organizational Meetings:

Individuals shall be awarded one (1) point for each organization meeting attended. These include fire department (FD)/EMS/Rescue company meetings, County/State EMS/FD/Rescue Association meetings, Regional and State EMS/Rescue and fire meetings. (Examples of the latter are regional EMS council meetings, Pennsylvania Fire and Emergency Services Institute meetings, Fireman's Association of State of Pennsylvania (PA) meetings, Firemen's Legislative Federation meetings, County Association meetings, PA Emergency Health Services Council meetings, and Ambulance Association of PA meetings.) A maximum of fifteen (15) points can be earned in this category.

Fire/EMS/Rescue Response Rate:

Individuals shall be awarded points based upon the percent of the volunteer organization's total responses in which they participated. The individual's FD/EMS/Rescue response rate is calculated by dividing the total number of responses the individual made for the FD/EMS/Rescue Company by the total number of incidents responded to by the FD/EMS/Rescue organization throughout the year. This number is then multiplied by 100 and rounded to the nearest whole number. This is the percentage of FD/EMS/Rescue responses of the volunteer organization's total responses for the year in which the individual participated. Individuals shall be awarded one (1) point for each percentage point in this category for a maximum of twenty-five (25) points.

Related Activities:

Individuals shall be awarded one (1) point for every two (2) hours of work. This activity is time spent on administration and support activities, including fundraising and maintenance of facilities and equipment. This involvement may also be in other projects that directly benefit the organization's financial viability, emergency response or operational readiness as authorized by the chief or president of the organization. Individuals can earn a maximum of twenty five (25) points in this category.

Drills/Training and Education:

Individuals shall be awarded five (5) points for every two (2) hours of documented in-house exercise, training or education. Individuals can earn a maximum of twenty-five (25) points in this category.

Elected/Appointed Positions:

Individuals shall be awarded ten (10) points for serving as a line officer or official within

the organization. This position must be authorized by the organization's bylaws or Standard Operation Guidelines (SOG's). Individuals can earn a maximum of ten (10) points in this category.

Life Membership/Active Service:

Life members shall be awarded five (5) points. Life membership is achieved by an individual who is a life member in the organization as defined in the organization's bylaws or SOG's and who has accumulated at least fifteen (15) years of active status.

Military Leave:

Individuals who have been issued active duty orders to serve in the U. S. military shall be awarded five (5) points for each month during which they cannot participate in the organization's normal emergency response activities because of this call to service. To qualify for these points the individual must have earned points by participating in emergency response activities in at least one month during the year. Individuals can earn a maximum of forty (40) points in this category.

Sleep In/Standby:

Individuals shall be awarded one (1) point for each for each eight (8) hours of standby either in the station or as part of a rostered duty crew and being available to respond on a call for the organization's emergency response. Credit for standby can only be given if no credit is received for a response to a call during the Standby period. Individuals can earn a maximum of twenty (20) points in this category.

A volunteer responder is considered an active volunteer in any month in which the person is a member of a volunteer fire company, volunteer rescue company or volunteer ambulance service. No individual may be able to earn all of the required points in one category. Points must be earned in a minimum of two categories to qualify. No credit will be awarded for any activity for which the individual is compensated in any form except for normal expenses.