

SENATE LAW AND PUBLIC SAFETY COMMITTEE

STATEMENT TO

SENATE COMMITTEE SUBSTITUTE FOR **SENATE, Nos. 1697 and 3479**

STATE OF NEW JERSEY

DATED: DECEMBER 18, 2023

The Senate Law and Public Safety Committee reports favorably a Senate Committee Substitute for Senate Bill Nos. 1697 and 3479.

As reported by the committee, this Senate Committee Substitute permits eligible volunteer firefighters and first aid or rescue squad members to take an additional \$2,000 exemption as a deduction from gross income under the New Jersey gross income tax.

The committee substitute specifically sets forth eligibility requirements for persons who want to claim the additional personal exemption. Fire company members would be eligible if they serve as a volunteer for the entire tax year, respond to at least 60 percent of regular alarms and 60 percent of drills, and have attained the rank of Firefighter I Certified. First aid and rescue squad members would be eligible if they serve as a volunteer for the entire tax year, respond to at least 10 percent of regular alarms and 60 percent of drills, and have passed an approved training program or qualified as an emergency medical technician. Volunteers that have duty hours would be eligible if they serve at least 400 duty hours during any calendar year, with no more than 50 percent as drills.

The committee substitute requires the Director of Taxation, in consultation with the Commissioner of Community Affairs and the Commissioner of Health, to promulgate rules or regulations to effect certain provisions of the bill. The official in charge of each fire department or force or first aid or rescue squad is required to submit annually to the appropriate State agency a list of members who have met the committee substitute requirements.

As reported by the committee, the committee substitute for Senate Bill Nos. 1697 and 3479 SCS is identical to Assembly Bill No. 757 ACS, which was also reported by the committee on this date.