

ASSEMBLY, No. 3071

STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED FEBRUARY 20, 2020

Sponsored by:

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Co-Sponsored by:

Assemblyman Peters

SYNOPSIS

Allows certain volunteer firefighters, rescue and first aid squad members to claim \$500 income tax deduction.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/19/2020)

1 **AN ACT** providing exemptions from gross income for certain
2 members of volunteer fire companies, first aid squads and rescue
3 squads, supplementing chapter 3 of Title 54A of the New Jersey
4 Statutes.

5
6 **BE IT ENACTED** *by the Senate and General Assembly of the State*
7 *of New Jersey:*

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9 1. As used in this act:

10 a. "Duty hours" means the hours during which a member of a
11 volunteer fire department or force or first aid or rescue squad has
12 committed himself to respond to any alarm that may occur, whether
13 or not an alarm actually occurs during those hours.

14 b. "10% of rescue duty" means (1) for volunteers without duty
15 hours, the actual recorded attendance and rendering of first aid or
16 other rescue service at not less than 10% of the regular alarms and
17 60% of the drills for first aid or rescue service answerable by
18 volunteers during a calendar year, or (2) for volunteers with duty
19 hours, at least 100 duty hours during any calendar year of which not
20 more than 50% may be for drills.

21 c. "60% of fire duty" means (1) for volunteers without duty
22 hours, the actual recorded attendance and rendering of fire service
23 at not less than 60% of the regular alarms and 60% of the drills for
24 fire service as responded to by the responding department or force
25 during a calendar year, or (2) for volunteers with duty hours, at
26 least 100 duty hours during any calendar year of which not more
27 than 50% may be for drills.

28 d. "Volunteer" means a person who is a member of a volunteer
29 fire company, first aid squad or rescue squad.

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31 2. In addition to the exemptions allowed under N.J.S.54A:3-1,
32 a taxpayer shall be allowed an additional exemption of \$500 which
33 may be taken as a deduction from the taxpayer's State gross income
34 if the taxpayer served as a volunteer during the entire tax year for
35 which the deduction is claimed and if:

36 a. The taxpayer performed 10% of rescue duty and had, by
37 January 1st of the tax year, passed a training program approved by
38 the New Jersey First Aid Council or qualified as an emergency
39 medical technician according to the standards established by the
40 Department of Health; or

41 b. The taxpayer performed 60% of fire duty and had by January
42 1st of the tax year, attained the rank of Firefighter I Certified
43 according to the standards established by the International Fire
44 Service Training Association or equivalent standards approved by
45 the Commissioner of Community Affairs.

46
47 3. a. An official in charge of a first aid or rescue squad shall no
48 later than March 31st of each year file with the Department of

1 Health a list of the members of the squad who qualify for an
2 additional exemption for a preceding calendar year under this act
3 and who meet the qualifications set forth in section 2 of this act.

4 b. An official in charge of a fire department or force shall no
5 later than March 31st of each year file with the Department of
6 Community Affairs a list of all the members of the department or
7 force who qualify for an additional exemption for a preceding
8 calendar year under this act and who meet qualifications set forth in
9 section 2 of this act.

10 c. An official in charge of a fire department or force, or first
11 aid or rescue squad who files a false list under subsection a. or b. of
12 this section with the intent of aiding another person in the willful
13 evasion of a tax or a lawful requirement under N.J.S.54A:1-1 et seq.
14 shall be subject to prosecution under section 29 of P.L.1987,
15 c.76 (C.54:52-19).

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17 4. a. A taxpayer shall not be entitled to a deduction under this
18 act of more than \$500 in any one tax year. A taxpayer who is
19 entitled to a deduction under this act shall submit a claim,
20 accompanied by proof of the right to such a deduction, in a manner
21 as the Director of the Division of Taxation may by regulation
22 provide.

23 b. The Commissioner of Community Affairs and the
24 Commissioner of Health shall make available to the director the
25 files on volunteers which are collected under section 3 of this act so
26 that the director may verify a claim for a deduction.

27
28 5. The Commissioner of Community Affairs shall adopt rules
29 and regulations in accordance with the "Administrative Procedure
30 Act," P.L.1968, c.410 (C.52:14B-1 et seq.), in order to effectuate
31 the provisions of this act.

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33 6. This act shall take effect immediately and shall apply to tax
34 years commencing after December 31, 2017.

35 36 37 STATEMENT

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39 This bill would allow eligible volunteer firefighters and first aid
40 and rescue squad members to take an additional \$500 personal
41 exemption as a deduction from gross income under the New Jersey
42 gross income tax beginning in tax year 2018.

43 The bill specifically sets forth eligibility requirements for
44 persons who want to claim the additional personal exemption. Fire
45 company members would be eligible if they serve as a volunteer for
46 the entire tax year, respond to at least 60% of regular alarms and
47 60% of drills, and have attained the rank of Firefighter I Certified.
48 First aid and rescue squad members would be eligible if they serve

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1 as a volunteer for the entire tax year, respond to at least 10% of
2 regular alarms and 60% of the drills, and have passed an approved
3 training program or qualified as an emergency medical technician.

4 The official in charge of each fire department or force or first aid
5 or rescue squad is required to submit annually to the appropriate
6 State agency a list of members who have met the above
7 requirements.