

SENATE, No. 1402

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED FEBRUARY 13, 2020

Sponsored by:

Senator MICHAEL J. DOHERTY

District 23 (Hunterdon, Somerset and Warren)

SYNOPSIS

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

CURRENT VERSION OF TEXT

As introduced.



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 P.L. , c. (C.) (pending before the
10 Legislature as this bill):

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

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

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

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

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

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

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

47

48 3. a. An official in charge of a first aid or rescue squad shall

1 no later than March 31st of each year file with the Department of
2 Health and Senior Services a list of the members of the squad who
3 qualify for an additional exemption for a preceding calendar year
4 under P.L. , c. (C.) (pending before the Legislature as this
5 bill) and who meet the qualifications set forth in section 2 of
6 P.L. , c. (C.) (pending before the Legislature as this bill).

7 b. An official in charge of a fire department or force shall no
8 later than March 31st of each year file with the Department of
9 Community Affairs a list of all the members of the department or
10 force who qualify for an additional exemption for a preceding
11 calendar year under P.L. , c. (C.) (pending before the
12 Legislature as this bill) and who meet qualifications set forth in
13 section 2 of P.L. , c. (C.) (pending before the Legislature
14 as this bill).

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

21
22 4. a. A taxpayer shall not be entitled to a deduction under
23 P.L. , c. (C.) (pending before the Legislature as this bill) of
24 more than \$500 in any one tax year. A taxpayer who is entitled to a
25 deduction under P.L. , c. (C.) (pending before the
26 Legislature as this bill) shall submit a claim, accompanied by proof
27 of the right to such a deduction, in a manner as the Director of the
28 Division of Taxation may by regulation provide.

29 b. The Commissioner of Community Affairs and the
30 Commissioner of Health and Senior Services shall make available
31 to the director the files on volunteers which are collected under
32 section 3 of P.L. , c. (C.) (pending before the Legislature
33 as this bill) so that the director may verify a claim for a deduction.
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35 5. The Commissioner of Community Affairs shall adopt rules
36 and regulations in accordance with the "Administrative Procedure
37 Act," P.L.1968, c.410 (C.52:14B-1 et seq.), in order to effectuate
38 the provisions of P.L. , c. (C.) (pending before the
39 Legislature as this bill).
40

41 6. This act shall take effect immediately and shall apply to tax
42 years commencing after December 31, 2020.
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45 STATEMENT

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47 This bill would allow eligible volunteer firefighters and first aid
48 and rescue squad members to take an additional \$500 personal

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1 exemption as a deduction from gross income under the New Jersey
2 gross income tax beginning in tax year 2021.

3 The bill specifically sets forth eligibility requirements for
4 persons who want to claim the additional personal exemption. Fire
5 company members would be eligible if they serve as a volunteer for
6 the entire tax year, respond to at least 60 percent of regular alarms
7 and 60 percent of drills, and have attained the rank of Firefighter I
8 Certified. First aid and rescue squad members would be eligible if
9 they serve as a volunteer for the entire tax year, respond to at least
10 10 percent of regular alarms and 60 percent of the drills, and have
11 passed an approved training program or qualified as an emergency
12 medical technician.

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