

Vermont Legislative Joint Fiscal Office

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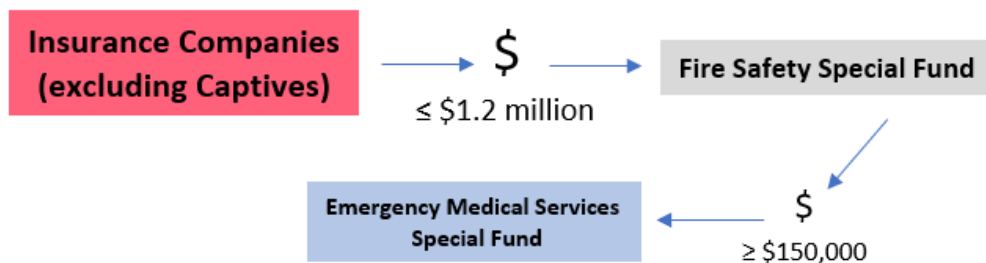
ISSUE BRIEF

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Emergency Medical Services Fund – Overview

Currently insurance companies that write fire, homeowner, allied, farmers, commercial, auto, and marine policies on persons and property situated in Vermont pay an assessment to the state. The assessment is collected by the Vermont Tax Department and due by the end of each calendar year.¹ The money is deposited into the Fire Safety Special Fund for expenses of the operation of training facilities and curriculum of the Vermont Fire Service Training Council (not to exceed \$1.2 million).² The fund also consists of monies received from tuitions, contributions, grants and other funds received by the Vermont Fire Services Training Council.³ An amount not less than \$150,000 is then allocated to the Emergency Medical Services Fund.⁴ This fund supports online and regional training of emergency medical personnel and delivery of emergency medical services and ambulances services in Vermont.⁵



According to information provided by the Department of Financial Regulations (DFR), approximately 274 companies from all over the country currently pay the assessment. Four of these companies are domiciled in Vermont and account for approximately 12.8% of the total revenue, the majority of which is paid by two companies – Co-Operative Insurance Companies (Middlebury) and Vermont Mutual Insurance Company (Montpelier). Currently, the assessment represents an estimated 0.2% of applicable premium.

¹ Current law excludes captive companies.

² 32 V.S.A. § 8557

³ 20 V.S.A. § 3157

⁴ 32 V.S.A. § 8557(a)(4)

⁵ 18 V.S.A. § 908

Revenue History of 32 V.S.A. § 8557 - 2007 to Present

Vermont Fire Services Training Council &

Vermont Emergency Medical Services Special Fund

Year	Revenue Increases	Act #	Bill
2007	Increase from \$400,000 to \$600,000	190	Misc. Tax
2008	Increase to \$800,000	42	Misc. Tax
2011	Increase to \$950,000 Added allocation to EMS Special Fund (not less than \$150,000)	143	Misc. Tax
2016	Increase to \$1,200,000	134	Misc. Tax
2019	Tax Dept. to collect assessment	51	Misc. Tax

Emergency Medical Services Fund

The EMS Fund was created in 2011.⁶ Between FY 2013 and FY 2019, a total of \$900,000 was allocated to the special fund, along with \$62,094 in miscellaneous donations and fund interest. Expenditures from the fund for the same period was \$584,361. The cash balance at the end of FY 2019 was \$377,732.

According to the VDH, the department makes up to \$9,000 per year available to each EMS district to build and support educational capacities at the district level. The following are the payments to the 13 EMS Districts for the three-year period between FY 2017 and FY 2019.

EMS District 1	\$ 9,000	Franklin and Northern Grand Isle
EMS District 2	\$ -	Orleans and Northern Essex
EMS District 3	\$ 27,000	Chittenden, Northern Addison and Southern Grand Isle
EMS District 4	\$ 36,000	Lamoille and Western Caledonia
EMS District 5	\$ 18,000	Caledonia, Northern Orange and Southern Essex
EMS District 6	\$ 9,000	Washington
EMS District 7	\$ 27,000	Addison
EMS District 8	\$ -	Orange and Northern Windsor
EMS District 9	\$ 27,000	Windsor and Southern Orange
EMS District 10	\$ 18,000	Rutland
EMS District 11	\$ 18,000	Southern Windsor and Northern Windham
EMS District 12	\$ 9,000	Bennington and Western Windham
EMS District 13	\$ -	Windham
	\$ 198,000	

⁶ Act 155 of 2011 – An act relating to miscellaneous changes to municipal government law, to internal financial controls, to the management of search and rescue operations, and to emergency medical services.