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H.593

Introduced by Representatives Harrison of Chittenden, Sims of Craftsbury,
Andrews of Westford, Arrison of Weathersfield, Bartley of
Fairfax, Black of Essex, Bos-Lun of Westminster, Buss of
Woodstock, Chapin of East Montpelier, Dolan of Waitsfield,
Farlice-Rubio of Barnet, Hango of Berkshire, Labor of Morgan,
LaBounty of Lyndon, Leavitt of Grand Isle, Page of Newport
City, Pajala of Londonderry, Priestley of Bradford, Rice of
Dorset, Smith of Derby, Surprenant of Barnard, Templeman of
Brownington, White of Bethel, and Williams of Barre City

Referred to Committee on

Date:

Subject: Taxation; income tax; credit; emergency responders

Statement of purpose of bill as introduced: This bill proposes to create a
refundable income tax credit for qualified emergency responders.

An act relating to a tax credit for emergency responders

1 It is hereby enacted by the General Assembly of the State of Vermont:

2 Sec. 1. 32 V.S.A. § 5830g is added to read:

3 § 5830g. TAX CREDIT FOR EMERGENCY RESPONDERS

4 (a) A qualified emergency responder shall be eligible for a refundable
5 credit against the tax imposed under section 5822 of this title during the
6 taxable year in the amount of \$500.00.

7 (b) As used in this section, “qualified emergency responder” means:

8 (1) emergency medical personnel as defined in 24 V.S.A. § 2651(6),
9 volunteer personnel as defined in 24 V.S.A. § 2651(15), and first responders
10 providing first responder service as defined in 24 V.S.A. § 2651(10), who are
11 licensed by the Department of Health pursuant to 24 V.S.A. § 2681; and

12 (2) volunteer firefighters, provided the firefighter is in good standing
13 with and qualifies as an active volunteer member of any fire organization or
14 fire brigade in this State pursuant to the standards adopted by the Vermont Fire
15 Service Training Council under 20 V.S.A. § 3153(a)(1)(F).

16 Sec. 2. 20 V.S.A. § 3153(a) is amended to read:

17 (a) The Council shall:

18 (1) Establish by rules adopted pursuant to 3 V.S.A. chapter 25:

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(F) Standards to define active service for volunteer firefighters for purposes of determining eligibility for the tax credit for emergency responders under 32 V.S.A. § 5830g.

* * *

Sec. 3. 32 V.S.A. § 5813(aa) is added to read:

(aa) The statutory purpose of the tax credit for emergency responders under section 5830g of this title is to recognize the public service of licensed emergency medical personnel, first responders, and volunteer firefighters who provide lifesaving measures in Vermont.

Sec. 4. EFFECTIVE DATES

(a) Notwithstanding 1 V.S.A. § 214, this section and Secs. 1 (tax credit for emergency responders) and 3 (statutory purpose; tax credit for emergency responders) shall take effect retroactively on January 1, 2024 and shall apply to taxable years beginning on and after January 1, 2024.

(b) Sec. 2 shall take effect on passage and shall apply to tax credits for emergency responders claimed for taxable years beginning on and after January 1, 2024.