

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20

H.635

Introduced by Representatives Page of Newport City, Bartley of Fairfax, Buss of Woodstock, Christie of Hartford, Donahue of Northfield, Farlice-Rubio of Barnet, Hango of Berkshire, Harrison of Chittenden, Hooper of Burlington, Howard of Rutland City, Hyman of South Burlington, Krasnow of South Burlington, Labor of Morgan, LaBounty of Lyndon, Masland of Thetford, McGill of Bridport, Nugent of South Burlington, Parsons of Newbury, Peterson of Clarendon, Roberts of Halifax, Sammis of Castleton, Smith of Derby, Templeman of Brownington, Troiano of Stannard, and Wilson of Lyndon

Referred to Committee on

Date:

Subject: Labor; taxation; employment practices; fair employment practices; volunteer firefighters; volunteer emergency medical personnel; income taxes; credit

Statement of purpose of bill as introduced: This bill proposes to prohibit employers from discriminating or retaliating against employees who are absent from work while performing duties as volunteer firefighters and volunteer emergency medical personnel. This bill also proposes to create a tax credit for

1 employers who employ volunteer firefighters and volunteer emergency
2 medical personnel.

3 An act relating to employment protections for volunteer firefighters and
4 emergency medical personnel and tax credits for employers

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

6 * * * Employment Protection * * *

7 Sec. 1. 21 V.S.A. § 495o is added to read:

8 § 495o. VOLUNTEER FIREFIGHTERS AND EMERGENCY MEDICAL

9 PERSONNEL

10 (a) As used in this section:

11 (1) “Emergency medical services provider” means an “affiliated
12 agency” as that term is defined pursuant to 24 V.S.A. § 2651(16).

13 (2) “Firefighter” has the same meaning as in 20 V.S.A. § 3151(3).

14 (3) “Volunteer emergency medical personnel” means “volunteer
15 personnel” as that term is defined pursuant to 24 V.S.A. § 2651(15).

16 (b) An employer shall not discharge, discriminate, or retaliate against an
17 employee because the employee is absent from work or leaves work to perform
18 duty as a volunteer firefighter or volunteer emergency medical personnel,
19 including responding to, working at the scene of, or returning from a fire,

1 rescue, emergency medical service call, hazardous materials incident, or a
2 natural or man-made disaster.

3 (c) An employer shall not be required to compensate an employee for any
4 time that the employee is absent from work because the employee is
5 performing duty as a volunteer firefighter or volunteer emergency medical
6 personnel.

7 (d) An employee shall inform the employee's employer that the employee
8 is a volunteer firefighter or volunteer emergency medical personnel by
9 providing a written statement from the chief of the volunteer fire department or
10 the director of the emergency medical services provider, as appropriate. An
11 employee who fails to provide the notice required by this subsection shall not
12 be entitled to the rights and protections provided by this section.

13 (e) Nothing in this section shall prohibit an employer from requiring an
14 employee to provide reasonable notice, to the extent possible, that the
15 employee will be absent from or leaving work to perform duty as a volunteer
16 firefighter or volunteer emergency medical personnel.

17 (f) This section shall not apply to any public safety agency or provider of
18 emergency medical services if, as determined by the employer, the employee's
19 absence would hinder the availability of public safety or emergency medical
20 services.

* * * Tax Credit * * *

1
2 Sec. 2. 32 V.S.A. chapter 151, subchapter 110 is added to read:
3 Subchapter 110. Volunteer Firefighter and Emergency Medical Personnel Tax
4 Credit

5 § 5930pp. VOLUNTEER FIREFIGHTER AND EMERGENCY MEDICAL
6 PERSONNEL TAX CREDIT

7 (a) A qualified employer shall be eligible for a nonrefundable credit against
8 the income tax liability imposed under this chapter in an amount equal to
9 \$500.00 for each volunteer firefighter and each volunteer emergency medical
10 personnel that is employed by the employer for a position, the majority of the
11 duties of which are at a business location within Vermont.

12 (b) A credit earned under this section may be claimed in the tax year it is
13 earned or carried forward for one year.

14 (c) A qualified employer that claims a credit pursuant to this section shall
15 provide the Commissioner with copies of the statement required pursuant to
16 21 V.S.A. § 495o(d) upon request.

17 (d) As used in this section:

18 (1) “Commissioner” means the Commissioner of Taxes.

19 (2) “Employed” means that the volunteer firefighter or emergency
20 medical personnel has worked for the employer in not less than 12 weeks
21 during the tax year for an average of not less than 20 hours per week.

1 (3) “Firefighter” has the same meaning as in 21 V.S.A. § 495o.

2 (4) “Qualified employer” means a person who:

3 (A) is in good standing with respect to applicable registration, fee,
4 reporting, and filing requirements with the Secretary of State, the Department
5 of Taxes, and the Department of Labor; and

6 (B) has in place a valid workers’ compensation policy.

7 (5) “Volunteer emergency medical personnel” has the same meaning as
8 in 21 V.S.A. § 495o.

9 Sec. 3. 32 V.S.A. § 5813 is amended to read:

10 § 5813. STATUTORY PURPOSES

11 * * *

12 (aa) The statutory purpose of the volunteer firefighter and emergency
13 medical personnel tax credit in section 5930pp of this title is to encourage
14 employers to hire and employ volunteer firefighters and volunteer emergency
15 medical personnel.

16 * * * Effective Date * * *

17 Sec. 4. EFFECTIVE DATE

18 This act shall take effect on July 1, 2024.