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H.300

Introduced by Representatives Morgan, M. of Milton, Boyden of Cambridge,
Hango of Berkshire, Hooper of Burlington, Morgan, L. of
Milton, Pinsonault of Dorset, and Waters Evans of Charlotte

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 an income tax credit for emergency first responders

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

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

§ 5830g. TAX CREDIT FOR EMERGENCY RESPONDERS

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

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

(1) emergency medical personnel as defined in 24 V.S.A. § 2651(6),
volunteer personnel as defined in 24 V.S.A. § 2651(15), and first responders

1 providing first responder service as defined in 24 V.S.A. § 2651(10) who are
2 licensed by the Department of Health pursuant to 24 V.S.A. § 2681; and

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

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

8 (a) The Council shall:

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

10 * * *

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

14 * * *

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

16 § 5813. STATUTORY PURPOSES

17 * * *

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

1 Sec. 4. EFFECTIVE DATES

2 (a) Notwithstanding 1 V.S.A. § 214, this section and Secs. 1 (tax credit for
3 emergency responders) and 3 (statutory purpose; tax credit for emergency
4 responders) shall take effect retroactively on January 1, 2025 and shall apply to
5 taxable years beginning on and after January 1, 2025.

6 (b) Sec. 2 shall take effect on passage and shall apply to tax credits for
7 emergency responders claimed for taxable years beginning on and after
8 January 1, 2025.