

## LEGISLATIVE BILL 760

Approved by the Governor April 11, 2018

Introduced by Hughes, 44.

A BILL FOR AN ACT relating to the Volunteer Emergency Responders Incentive Act; to amend sections 77-3101, 77-3102, 77-3103, 77-3104, and 77-3105, Revised Statutes Cumulative Supplement, 2016; to add volunteer departments that serve counties to the act; to provide for retroactive applicability; to provide duties; to harmonize provisions; to repeal the original sections; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-3101, Revised Statutes Cumulative Supplement, 2016, is amended to read:

77-3101 Sections 77-3101 to 77-3105 and section 6 of this act shall be known and may be cited as the Volunteer Emergency Responders Incentive Act.

Sec. 2. Section 77-3102, Revised Statutes Cumulative Supplement, 2016, is amended to read:

77-3102 For purposes of the Volunteer Emergency Responders Incentive Act:

(1) Active emergency responder means a person who has been approved by the duly constituted authority in control of a volunteer department as a volunteer member of the department, who is performing services, as both a firefighter and on a rescue squad, in the protection of life, health, or property from fire or other emergency, accident, illness, or calamity in connection with which the services of such volunteer department are required, and whose services and activities during a year of service meet the minimum requirements for qualification as an active member of his or her volunteer department as established by section 77-3103;

(2) Active rescue squad member means a person who has been approved by the duly constituted authority in control of a volunteer department as a volunteer member of the department, who is performing services as part of a rescue squad in the protection of life or health from emergency, accident, illness, or calamity in connection with which the services of such volunteer department are required, and whose services and activities during a year of service meet the minimum requirements for qualification as an active member of his or her volunteer department as established by section 77-3103;

(3) Active volunteer firefighter means a person who has been approved by the duly constituted authority in control of a volunteer department as a volunteer member of the department, who is performing services as a firefighter in the protection of life or property from fire or other emergency, accident, or calamity in connection with which the services of such volunteer department are required, and whose services and activities during a year of service meet the minimum requirements for qualification as an active member of his or her volunteer department as established by section 77-3103;

(4) Standard criteria for qualified active service means the minimum annual service requirements for the qualification of a volunteer member of a volunteer department as an active emergency responder, active rescue squad member, or active volunteer firefighter so as to allow such person a refundable credit to be applied against his or her income tax liability; and

(5) Volunteer department means any volunteer fire department, any volunteer first-aid, rescue, ambulance, or emergency squad, or any volunteer fire company, association, or organization serving any county, city, village, or rural or suburban fire protection district by providing fire protection or emergency response services for the purpose of protecting human life, health, or property.

Sec. 3. Section 77-3103, Revised Statutes Cumulative Supplement, 2016, is amended to read:

77-3103 (1) The standard criteria for qualified active service shall be based on a total of one hundred possible points per year. A person must accumulate at least fifty points out of the possible one hundred points during a year of service in order to qualify as an active emergency responder, active rescue squad member, or active volunteer firefighter. Points shall be awarded as provided in this section.

(2) A fixed amount of twenty-five points shall be awarded to a person for responding to ten percent of the emergency response calls which are (a) dispatched from his or her assigned station or company during a year of service and (b) relevant to the appropriate duty category of the person. An emergency response call means any dispatch involving an emergency activity that an emergency responder, rescue squad member, or volunteer firefighter is directed to do by the chief of the fire department, the chief of the ambulance service, or the person authorized to act for the chief. No points shall be awarded for responding to less than ten percent of the emergency response calls.

(3) For participation in training courses, a maximum total of not more than twenty-five points may be awarded on the following basis:

(a) For courses under twenty hours duration, one point shall be awarded per two hours in the course, with a maximum of five points awarded per course;

(b) For courses of twenty hours but less than forty-one hours duration,

five points shall be awarded, plus one point awarded for each hour after the first twenty hours in the course, with a maximum of ten points awarded per course; and

(c) For courses over forty hours duration, fifteen points shall be awarded per course.

(4) For participation in drills, one point shall be awarded per drill, with a maximum total of twenty points. Each drill shall last at least two hours. Drill means regular monthly drills used for instructional and educational purposes, as well as mock emergency response exercises to evaluate the efficiency or performance by the personnel of a volunteer department.

(5) For attendance at an official meeting of the volunteer department or mutual aid organization, one point shall be awarded per meeting, with a maximum total of not more than ten points.

(6) A fixed award of ten points shall be awarded for completion of a term in one of the following elected or appointed positions: (a) An elected or appointed position defined in the volunteer department's constitution or bylaws; (b) an elected or appointed position of a mutual aid organization; or (c) an elected office of the Nebraska State Volunteer Firefighters Association, the Nebraska Emergency Medical Services Association, or other organized associations dealing with emergency response services in Nebraska.

(7) For participation in activities of fire prevention communicated to the public, at open houses, or at speaking engagements on behalf of the volunteer department, presenting fire or rescue equipment at a parade or other public event, attendance at the Nebraska State Volunteer Firefighters Association annual meeting, attendance at the Nebraska Emergency Medical Services Association annual meeting, attendance at a meeting of a governing body of a county, city, village, or rural or suburban fire protection district on behalf of the volunteer department, or other activities related to emergency services not covered in this subsection, one point shall be awarded per activity, but no more than one point shall be awarded per day, with a maximum total of not more than ten points.

(8) Activities which may qualify a person to receive points in more than one of the categories described in subsections (2) through (7) of this section shall only be credited in one category.

Sec. 4. Section 77-3104, Revised Statutes Cumulative Supplement, 2016, is amended to read:

77-3104 (1) Each volunteer department serving a county, city, village, or rural or suburban fire protection district shall designate one member of the department to serve as the certification administrator. The designation of such individual as the certification administrator shall be confirmed and approved by the governing body of such county, city, village, or rural or suburban fire protection district. The certification administrator shall keep and maintain records on the activities of all volunteer members and award points for such activities based upon the standard criteria for qualified active service.

(2) The certification administrator shall provide each volunteer member with notice of the total points he or she has accumulated during each six-month period during each year. No later than thirty days following the end of each calendar year of service, the certification administrator shall forward to the governing body of the county, city, village, or rural or suburban fire protection district a written report specifying the name of each volunteer member of the volunteer department, the number of points accumulated by each volunteer during the year of service, and the names of those volunteers who have qualified as active emergency responders, active rescue squad members, or active volunteer firefighters. At the time of the filing of the report, the certification administrator shall notify each volunteer member of the department whose name does not appear on the list of qualified volunteers of such fact in writing by mailing the notification by first-class United States mail, postage prepaid, to the last-known address of such volunteer member.

(3) The governing body of the county, city, village, or rural or suburban fire protection district shall approve and certify the list of those volunteers who have qualified as active emergency responders, active rescue squad members, or active volunteer firefighters by February 10 of the following calendar year.

Sec. 5. Section 77-3105, Revised Statutes Cumulative Supplement, 2016, is amended to read:

77-3105 (1) Each county, city, village, or rural or suburban fire protection district shall file with the Department of Revenue a certified list of those volunteers who have qualified as active emergency responders, active rescue squad members, or active volunteer firefighters for the immediately preceding calendar year of service no later than February 15.

(2) For taxable years beginning or deemed to begin on or after January 1, 2017, under the Internal Revenue Code of 1986, as amended, each volunteer on the list described in subsection (1) of this section shall receive a refundable credit against the income tax imposed by the Nebraska Revenue Act of 1967 in an amount equal to two hundred fifty dollars beginning with the second taxable year in which such volunteer is included on such list.

Sec. 6. (1) The changes made in sections 77-3102, 77-3103, 77-3104, and 77-3105 by this legislative bill shall apply retroactively to July 21, 2016.

(2) For any volunteer member of a volunteer department serving a county, such volunteer member's service and activities during calendar year 2016 and calendar year 2017 shall count towards qualification as an active emergency responder, active rescue squad member, or active volunteer firefighter for each respective year if the following steps are taken:

(a) The certification administrator of a volunteer department serving a

county shall, no later than twenty days after the effective date of this act, forward to the county board a written report specifying the name of each volunteer member of the volunteer department, the number of points accumulated by each volunteer during calendar year 2016 and calendar year 2017, respectively, and the names of those volunteers who qualified as an active emergency responder, active rescue squad member, or active volunteer firefighter for each respective year; and

(b) The county board shall, no later than thirty days after the effective date of this act, (i) approve and certify the list of those volunteers who qualified as an active emergency responder, active rescue squad member, or active volunteer firefighter for calendar year 2016, (ii) approve and certify the list of those volunteers who qualified as an active emergency responder, active rescue squad member, or active volunteer firefighter for calendar year 2017, and (iii) file the two certified lists with the Department of Revenue.

(3) If the requirements of subsection (2) of this section are met, each of the two certified lists filed with the Department of Revenue under subdivision (2)(b) of this section shall be treated as if they had been timely filed under subsection (1) of section 77-3105 and shall be used in determining eligibility for the refundable income tax credit provided in subsection (2) of section 77-3105. If a volunteer member of a volunteer department serving a county qualified as an active emergency responder, active rescue squad member, or active volunteer firefighter for both 2016 and 2017, as shown on the certified lists filed with the Department of Revenue under subdivision (2)(b) of this section, such volunteer member shall receive the refundable income tax credit provided in subsection (2) of section 77-3105 for the 2017 tax year.

Sec. 7. Original sections 77-3101, 77-3102, 77-3103, 77-3104, and 77-3105, Revised Statutes Cumulative Supplement, 2016, are repealed.

Sec. 8. Since an emergency exists, this act takes effect when passed and approved according to law.