

107TH CONGRESS
1ST SESSION

H. R. 3603

To amend the Internal Revenue Code of 1986 to provide a refundable credit of \$500 to public safety volunteers.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 20, 2001

Mr. VITTER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a refundable credit of \$500 to public safety volunteers.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REFUNDABLE CREDIT FOR PUBLIC SAFETY**

4 **VOLUNTEERS.**

5 (a) IN GENERAL.—Subpart C of part IV of sub-
6 chapter A of chapter 1 of the Internal Revenue Code of
7 1986 (relating to refundable credits) is amended by redес-
8 ignating section 35 as section 36 and by inserting after
9 section 34 the following new section:

1 **“SEC. 35. PUBLIC SAFETY VOLUNTEERS.**

2 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
3 gible public safety volunteer, there shall be allowed as a
4 credit against the tax imposed by this chapter for the tax-
5 able year an amount equal to \$500.

6 “(b) ELIGIBLE PUBLIC SAFETY VOLUNTEER.—For
7 purposes of this section, the term ‘eligible public safety
8 volunteer’ means an individual who is a volunteer for more
9 than half of the taxable year with a public safety organiza-
10 tion, including any organization of firefighters, emergency
11 medical personnel, or other first responders to emer-
12 gencies.”.

13 (b) CONFORMING AMENDMENTS.—

14 (1) Paragraph (2) of section 1324(b) of title
15 31, United States Code, is amended by inserting be-
16 fore the period “, or from section 35 of such Code”.

17 (2) The table of sections for subpart C of part
18 IV of subchapter A of chapter 1 of such Code is
19 amended by striking the last item and inserting the
20 following new items:

“Sec. 35. Public safety volunteers.
“Sec. 36. Overpayments of tax.”.

21 (c) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to taxable years beginning after
23 December 31, 2001.

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