

111TH CONGRESS  
1ST SESSION

# H. R. 2601

To amend the Internal Revenue Code of 1986 to allow a \$1,000 refundable credit for individuals who are bona fide volunteer members of volunteer firefighting and emergency medical service organizations.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 21, 2009

Mr. HINCHEY (for himself, Mr. ADLER of New Jersey, Mr. ALTMIRE, Mr. ANDREWS, Mr. BISHOP of New York, Mr. GALLEGLY, Mr. KILDEE, Mrs. LOWEY, Mr. MASSA, Mr. MCGOVERN, Mr. NYE, Mr. RODRIGUEZ, and Ms. SHEA-PORTER) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a \$1,000 refundable credit for individuals who are bona fide volunteer members of volunteer firefighting and emergency medical service organizations.

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. SHORT TITLE.**

4 This Act may be cited as the “Supporting Emergency  
5 Responders Volunteer Efforts Act of 2009” or the  
6 “SERVE Act of 2009”.

1 **SEC. 2. REFUNDABLE CREDIT FOR BONA FIDE VOLUNTEER**  
2 **MEMBERS OF VOLUNTEER EMERGENCY RE-**  
3 **SPONSE ORGANIZATIONS.**

4 (a) IN GENERAL.—Subpart C of part IV of sub-  
5 chapter A of chapter 1 of the Internal Revenue Code of  
6 1986 (relating to refundable credits) is amended by insert-  
7 ing after section 36A the following new section:

8 **“SEC. 36B. BONA FIDE VOLUNTEER MEMBERS OF VOLUN-**  
9 **TEER EMERGENCY RESPONSE ORGANIZA-**  
10 **TIONS.**

11 “(a) IN GENERAL.—In the case of an individual who  
12 at any time during the taxable year is a bona fide volun-  
13 teer member of a qualified volunteer emergency response  
14 organization, there shall be allowed as a credit against the  
15 tax imposed by this subtitle the amount of \$1,000.

16 “(b) DEFINITIONS.—For purposes of this section—

17 “(1) BONA FIDE VOLUNTEER MEMBER OF A  
18 QUALIFIED VOLUNTEER EMERGENCY RESPONSE OR-  
19 GANIZATION.—

20 “(A) IN GENERAL.—An individual shall be  
21 treated as a bona fide volunteer of a qualified  
22 volunteer emergency response organization for  
23 purposes of this section if—

24 “(i) the only compensation received by  
25 such individual for performing qualified  
26 services is in the form of—

1           “(I) reimbursement for (or a rea-  
2           sonable allowance for) reasonable ex-  
3           penses incurred in the performance of  
4           such services, or

5           “(II) reasonable benefits (includ-  
6           ing length of service awards), and  
7           nominal fees for such services, cus-  
8           tomarily paid by eligible employers in  
9           connection with the performance of  
10          such services by volunteers, and

11          “(ii) the aggregate amount of such  
12          compensation for the taxable year for pro-  
13          viding qualified services does not exceed an  
14          amount equal to the annual limitation.

15          “(B) ANNUAL LIMITATION.—For purposes  
16          of subparagraph (A), the annual limitation is  
17          an amount equal to the product of—

18                 “(i) the minimum wage in effect  
19                 under section 6(a)(1) of the Fair Labor  
20                 Standards Act of 1938 (29 U.S.C.  
21                 206(a)(1)) on the first day of the calendar  
22                 year beginning in the taxable year, multi-  
23                 plied by

24                 “(ii) 2,080 hours.

1           “(C) SERVICE LIMITATION.—An individual  
2 shall be treated as a bona fide volunteer de-  
3 scribed in subparagraph (A) for a taxable year  
4 only if such individual has served as a volunteer  
5 performing qualified services for more than 6  
6 months in such taxable year and provided more  
7 than 40 hours of such service.

8           “(D) TRAINING AND CERTIFICATION RE-  
9 QUIREMENTS.—An individual shall not be treat-  
10 ed as a bona fide volunteer described in sub-  
11 subparagraph (A) for any period for which the in-  
12 dividual fails to meet all applicable training and  
13 certification requirements of the qualified volun-  
14 teer emergency response organization for which  
15 such individual volunteers.

16           “(E) COORDINATION WITH EXCLUSION.—  
17 Amounts excluded from gross income under sec-  
18 tion 139B shall not be taken into account for  
19 purposes of subparagraph (A).

20           “(2) QUALIFIED SERVICES.—For purposes of  
21 this paragraph, the term ‘qualified services’ means  
22 fire fighting and prevention services, emergency  
23 medical services, and ambulance services.

24           “(3) QUALIFIED VOLUNTEER EMERGENCY RE-  
25 SPONSE ORGANIZATION.—The term ‘qualified volun-

1       teer emergency response organization’ has the mean-  
2       ing given such term by section 139B(c)(3).”.

3       (b) CONFORMING AMENDMENTS.—

4             (1) Paragraph (2) of section 1324(b) of title  
5       31, United States Code, is amended by inserting  
6       “36B,” after “section 36A,”.

7             (2) The table of sections for subpart C of part  
8       IV of subchapter A of chapter 1 of the Internal Rev-  
9       enue Code of 1986 is amended by inserting after the  
10      item relating to section 36A the following new item:

    “Sec. 36B. Bona fide volunteer members of volunteer emergency response orga-  
        nizations.”.

11      (c) EFFECTIVE DATE.—The amendments made by  
12      this section shall apply to taxable years beginning after  
13      the date of the enactment of this Act.

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