

114TH CONGRESS  
1ST SESSION

# S. 609

To amend the Internal Revenue Code of 1986 to extend and increase the exclusion for benefits provided to volunteer firefighters and emergency medical responders.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 27, 2015

Mr. SCHUMER (for himself and Ms. COLLINS) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend and increase the exclusion for benefits provided to volunteer firefighters and emergency medical responders.

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 “Volunteer Responder  
5 Incentive Protection Act of 2015”.

1 **SEC. 2. BENEFITS PROVIDED TO VOLUNTEER FIRE-**  
2 **FIGHTERS AND EMERGENCY MEDICAL RE-**  
3 **SPONDERS.**

4 (a) INCREASE IN DOLLAR LIMITATION ON QUALI-  
5 FIED PAYMENTS.—Subparagraph (B) of section  
6 139B(c)(2) of the Internal Revenue Code of 1986 is  
7 amended by striking “\$30” and inserting “\$50”.

8 (b) EXTENSION.—Subsection (d) of section 139B of  
9 the Internal Revenue Code of 1986 is amended by striking  
10 “beginning after December 31, 2010.” and inserting “be-  
11 ginning—

12 “(1) after December 31, 2010, and before Jan-  
13 uary 1, 2015, or

14 “(2) after December 31, 2017.”.

15 (c) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to taxable years beginning after  
17 December 31, 2014.

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