

Congress Passes Volunteer Responder Incentive Protection Act

On December 18, the United States House of Representatives passed the Volunteer Responder Incentive Protection Act (VRIPA), prohibiting the federal government from taxing benefits provided to volunteer firefighters and EMS personnel by state and local units of government. VRIPA, which was one of the National Volunteer Fire Council's (NVFC) top legislative priorities in 2007, passed the Senate last week as part of H.R. 3648 and is now headed to the President for signature.

Communities across the country provide various types of benefits to volunteer firefighters and EMS personnel as a recruitment and retention tool. On October 17, the NVFC testified before the House Ways and Means Committee about the need to protect these benefits from being taxed as income.

“Federal taxation of volunteer first responder benefits has several effects,” said John McAuliffe, NVFC Connecticut State Director, during the testimony. “The most obvious is to reduce the value of the benefit to the volunteer. Additionally, small communities with severely limited resources often find the administrative and legal burdens associated with processing tax documents for volunteer emergency responders overwhelming. Passage of VRIPA would address both of these issues and enhance the ability of communities to recruit and retain volunteer emergency responders.”

The language that passed in H.R. 3648 exempts all tax benefits provided by state and local units of government to volunteer firefighters and EMS personnel from taxation by the federal government. Additionally, the first \$360 per year of any other type of benefit that a volunteer receives would be exempted from taxation.

VRIPA originally passed the House of Representatives on November 6, as part of H.R. 3997. Then last week, the Senate inserted the VRIPA language into H.R. 3648, which passed in the Senate on December 14. All throughout this process, the NVFC has been contacting U.S. Senators and Representatives to advocate passage of the provision and asking our members to do the same.

“I’m very pleased to announce the passage of the Volunteer Responder Incentive Protection Act,” said NVFC Chairman Philip C. Stittleburg. “This is a tremendous benefit for volunteer emergency responders and the communities that rely on their service. The NVFC will continue to work to ensure that the President signs VRIPA into law and to see that it is implemented properly by the federal government.”

For more information on VRIPA and other NVFC legislative priorities, visit the NVFC web site at www.nvfc.org.



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