

HOUSE BILL No. 5751

June 9, 2016, Introduced by Rep. Kosowski and referred to the Committee on Appropriations.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.713) by adding section 254.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 254. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2016, A QUALIFIED VOLUNTEER FIREFIGHTER AND A QUALIFIED VOLUNTEER
3 EMERGENCY MEDICAL SERVICES PERSONNEL MAY CLAIM A CREDIT AGAINST THE
4 TAX IMPOSED BY THIS PART EQUAL TO \$250.00 FOR HIS OR HER SERVICES
5 AS A VOLUNTEER FIREFIGHTER OR A VOLUNTEER EMERGENCY MEDICAL
6 SERVICES PERSONNEL DURING THE TAX YEAR.

7 (2) A PAID FIREFIGHTER OR EMERGENCY MEDICAL SERVICES PERSONNEL
8 WHO VOLUNTEERS FOR ANOTHER ORGANIZED FIRE DEPARTMENT IS ELIGIBLE
9 FOR THE CREDIT UNDER THIS SECTION. TO BE ELIGIBLE FOR THE CREDIT
10 UNDER THIS SECTION, THE QUALIFIED VOLUNTEER SHALL BE INCLUDED ON

1 THE LIST PROVIDED TO THE DEPARTMENT UNDER SECTION 9 OF THE
2 VOLUNTEER FIREFIGHTER AND EMERGENCY SERVICES PERSONNEL INCENTIVE
3 ACT.

4 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
5 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE
6 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.

7 (4) AS USED IN THIS SECTION:

8 (A) "EMERGENCY MEDICAL SERVICES PERSONNEL" MEANS A MEDICAL
9 FIRST RESPONDER, EMERGENCY MEDICAL TECHNICIAN, EMERGENCY MEDICAL
10 TECHNICIAN SPECIALIST, PARAMEDIC, OR EMERGENCY MEDICAL SERVICES
11 INSTRUCTOR-COORDINATOR LICENSED UNDER PART 209 OF THE PUBLIC HEALTH
12 CODE, 1978 PA 368, MCL 333.20901 TO 333.20979.

13 (B) "FIREFIGHTER" MEANS A MEMBER, INCLUDING VOLUNTEER MEMBERS
14 AND MEMBERS PAID ON CALL, OF AN ORGANIZED FIRE DEPARTMENT WHO IS
15 RESPONSIBLE FOR, OR IS IN A CAPACITY THAT INCLUDES RESPONSIBILITY
16 FOR, THE EXTINGUISHMENT OF FIRES, THE DIRECTING OF THE
17 EXTINGUISHMENT OF FIRES, THE PREVENTION AND DETECTION OF FIRES, AND
18 THE ENFORCEMENT OF THE GENERAL FIRE LAWS OF THIS STATE. FIREFIGHTER
19 DOES NOT INCLUDE A PERSON WHOSE JOB DESCRIPTION, DUTIES, OR
20 RESPONSIBILITIES DO NOT INCLUDE DIRECT INVOLVEMENT IN FIRE
21 SUPPRESSION.

22 (C) "ORGANIZED FIRE DEPARTMENT" MEANS THAT TERM AS DEFINED IN
23 SECTION 1 OF THE FIRE PREVENTION CODE, 1941 PA 207, MCL 29.1.

24 (D) "QUALIFIED VOLUNTEER" MEANS THAT TERM AS DEFINED IN
25 SECTION 3 OF THE VOLUNTEER FIREFIGHTER AND EMERGENCY MEDICAL
26 SERVICES PERSONNEL INCENTIVE ACT.

27 Enacting section 1. This amendatory act does not take effect

1 unless Senate Bill No. ____ or House Bill No. 5752 (request no.
2 05764'16) of the 98th Legislature is enacted into law.