

MAINE STATE LEGISLATURE

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(Filing No S-356)

CRIMINAL JUSTICE AND PUBLIC SAFETY

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STATE OF MAINE

SENATE

131ST LEGISLATURE

FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to S P 727, L D 1802, "An Act to Add Certain Volunteer Firefighters to the Definition of "Volunteer Firefighter""

Amend the bill by striking out the title and substituting the following

'An Act to Include Certain Volunteer Firefighters in the Tax Credit for Employers of Individuals Who Are Volunteer Firefighters or Volunteer Municipal Emergency Medical Services Persons'

Amend the bill by striking out everything after the enacting clause and inserting the following

'Sec. 1. 30-A MRSA §3151, sub-§2, as enacted by PL 1987, c 737, Pt A, §2 and Pt C, §106 and amended by PL 1989, c 6 and c 9, §2 and c 104, Pt C, §§8 and 10, is further amended to read

2. Municipal firefighter. "Municipal firefighter" means an active member, whether full-time, part-time or on call, of a municipal fire department, who aids in the extinguishment of fires or an individual who receives compensation from the municipality for aiding in the extinguishment of fires "Municipal firefighter" includes a volunteer municipal firefighter

Sec. 2. 30-A MRSA §3151, sub-§5 is enacted to read

5. Volunteer municipal firefighter. "Volunteer municipal firefighter" means a part-time or on-call municipal firefighter who receives up to 20% of the compensation of a full-time municipal firefighter and who may receive injury and death benefits.

Sec. 3. 36 MRSA §5217-F, as enacted by PL 2021, c 731, §5, is amended to read **§5217-F. Employer support for volunteer firefighters, volunteer municipal firefighters and volunteer municipal emergency medical services persons**

For tax years beginning on or after January 1, 2022, an employer who employs an individual who is a volunteer firefighter, as defined in Title 30-A, section 3151, subsection 4, a volunteer municipal firefighter, as defined in Title 30-A, section 3151, subsection 5,

COMMITTEE AMENDMENT

RS
ROS

1 or a volunteer municipal emergency medical services person and who permits that
2 employee to respond to fire calls or emergency medical services calls, as appropriate,
3 during hours when the employee is scheduled to work without a reduction in pay is eligible
4 for a credit against the tax imposed by this Part equal to the compensation that is paid to
5 the employee at the employee's regular rate of pay during the time when the employee is
6 away from work due to firefighting or emergency response responsibilities For the
7 purposes of this subsection, "volunteer municipal emergency medical services person"
8 means an emergency medical services person as defined in Title 32, section 83, subsection
9 12 who responds to emergency medical services calls from a municipality and who receives
10 no compensation from the municipality other than injury and death benefits '

11 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section
12 number to read consecutively

13

SUMMARY

14 This amendment replaces the bill and changes the title The amendment amends the
15 provision of law authorizing a tax credit for employers of individuals who are volunteer
16 firefighters or volunteer municipal emergency medical services persons to include
17 volunteer municipal firefighters under the tax credit The amendment also defines
18 "volunteer municipal firefighter" as a part-time or on-call municipal firefighter who
19 receives up to 20% of the compensation of a full-time municipal firefighter and who may
20 receive injury and death benefits

21

FISCAL NOTE REQUIRED

22

(See attached)



131st MAINE LEGISLATURE

LD 1802

LR 1047(02)

An Act to Add Certain Volunteer Firefighters to the Definition of "Volunteer Firefighter"

Fiscal Note for Bill as Amended by Committee Amendment *"A" (S 356)*

Committee: Criminal Justice and Public Safety

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$9,500	\$38,000	\$38,000	\$38,000
Revenue				
General Fund	(\$9,500)	(\$38,000)	(\$38,000)	(\$38,000)
Other Special Revenue Funds	(\$500)	(\$2,000)	(\$2,000)	(\$2,000)

Fiscal Detail and Notes

This bill adds municipal volunteer firefighters to the tax credit for employers of individuals who are volunteer firefighters or volunteer emergency medical services personnel. It will reduce General Fund revenue by \$9,500 in fiscal year 2023-24 and \$38,000 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by \$500 in fiscal year 2023-24 and by \$2,000 in fiscal year 2024-25.