

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 760

FINAL READING

Introduced by Hughes, 44.

Read first time January 03, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Volunteer Emergency Responders
- 2 Incentive Act; to amend sections 77-3101, 77-3102, 77-3103, 77-3104,
- 3 and 77-3105, Revised Statutes Cumulative Supplement, 2016; to add
- 4 volunteer departments that serve counties to the act; to provide for
- 5 retroactive applicability; to provide duties; to harmonize
- 6 provisions; to repeal the original sections; and to declare an
- 7 emergency.
- 8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3101, Revised Statutes Cumulative Supplement,
2 2016, is amended to read:

3 77-3101 Sections 77-3101 to 77-3105 and section 6 of this act shall
4 be known and may be cited as the Volunteer Emergency Responders Incentive
5 Act.

6 Sec. 2. Section 77-3102, Revised Statutes Cumulative Supplement,
7 2016, is amended to read:

8 77-3102 For purposes of the Volunteer Emergency Responders Incentive
9 Act:

10 (1) Active emergency responder means a person who has been approved
11 by the duly constituted authority in control of a volunteer department as
12 a volunteer member of the department, who is performing services, as both
13 a firefighter and on a rescue squad, in the protection of life, health,
14 or property from fire or other emergency, accident, illness, or calamity
15 in connection with which the services of such volunteer department are
16 required, and whose services and activities during a year of service meet
17 the minimum requirements for qualification as an active member of his or
18 her volunteer department as established by section 77-3103;

19 (2) Active rescue squad member means a person who has been approved
20 by the duly constituted authority in control of a volunteer department as
21 a volunteer member of the department, who is performing services as part
22 of a rescue squad in the protection of life or health from emergency,
23 accident, illness, or calamity in connection with which the services of
24 such volunteer department are required, and whose services and activities
25 during a year of service meet the minimum requirements for qualification
26 as an active member of his or her volunteer department as established by
27 section 77-3103;

28 (3) Active volunteer firefighter means a person who has been
29 approved by the duly constituted authority in control of a volunteer
30 department as a volunteer member of the department, who is performing
31 services as a firefighter in the protection of life or property from fire

1 or other emergency, accident, or calamity in connection with which the
2 services of such volunteer department are required, and whose services
3 and activities during a year of service meet the minimum requirements for
4 qualification as an active member of his or her volunteer department as
5 established by section 77-3103;

6 (4) Standard criteria for qualified active service means the minimum
7 annual service requirements for the qualification of a volunteer member
8 of a volunteer department as an active emergency responder, active rescue
9 squad member, or active volunteer firefighter so as to allow such person
10 a refundable credit to be applied against his or her income tax
11 liability; and

12 (5) Volunteer department means any volunteer fire department, any
13 volunteer first-aid, rescue, ambulance, or emergency squad, or any
14 volunteer fire company, association, or organization serving any county,
15 city, village, or rural or suburban fire protection district by providing
16 fire protection or emergency response services for the purpose of
17 protecting human life, health, or property.

18 Sec. 3. Section 77-3103, Revised Statutes Cumulative Supplement,
19 2016, is amended to read:

20 77-3103 (1) The standard criteria for qualified active service shall
21 be based on a total of one hundred possible points per year. A person
22 must accumulate at least fifty points out of the possible one hundred
23 points during a year of service in order to qualify as an active
24 emergency responder, active rescue squad member, or active volunteer
25 firefighter. Points shall be awarded as provided in this section.

26 (2) A fixed amount of twenty-five points shall be awarded to a
27 person for responding to ten percent of the emergency response calls
28 which are (a) dispatched from his or her assigned station or company
29 during a year of service and (b) relevant to the appropriate duty
30 category of the person. An emergency response call means any dispatch
31 involving an emergency activity that an emergency responder, rescue squad

1 member, or volunteer firefighter is directed to do by the chief of the
2 fire department, the chief of the ambulance service, or the person
3 authorized to act for the chief. No points shall be awarded for
4 responding to less than ten percent of the emergency response calls.

5 (3) For participation in training courses, a maximum total of not
6 more than twenty-five points may be awarded on the following basis:

7 (a) For courses under twenty hours duration, one point shall be
8 awarded per two hours in the course, with a maximum of five points
9 awarded per course;

10 (b) For courses of twenty hours but less than forty-one hours
11 duration, five points shall be awarded, plus one point awarded for each
12 hour after the first twenty hours in the course, with a maximum of ten
13 points awarded per course; and

14 (c) For courses over forty hours duration, fifteen points shall be
15 awarded per course.

16 (4) For participation in drills, one point shall be awarded per
17 drill, with a maximum total of twenty points. Each drill shall last at
18 least two hours. Drill means regular monthly drills used for
19 instructional and educational purposes, as well as mock emergency
20 response exercises to evaluate the efficiency or performance by the
21 personnel of a volunteer department.

22 (5) For attendance at an official meeting of the volunteer
23 department or mutual aid organization, one point shall be awarded per
24 meeting, with a maximum total of not more than ten points.

25 (6) A fixed award of ten points shall be awarded for completion of a
26 term in one of the following elected or appointed positions: (a) An
27 elected or appointed position defined in the volunteer department's
28 constitution or bylaws; (b) an elected or appointed position of a mutual
29 aid organization; or (c) an elected office of the Nebraska State
30 Volunteer Firefighters Association, the Nebraska Emergency Medical
31 Services Association, or other organized associations dealing with

1 emergency response services in Nebraska.

2 (7) For participation in activities of fire prevention communicated
3 to the public, at open houses, or at speaking engagements on behalf of
4 the volunteer department, presenting fire or rescue equipment at a parade
5 or other public event, attendance at the Nebraska State Volunteer
6 Firefighters Association annual meeting, attendance at the Nebraska
7 Emergency Medical Services Association annual meeting, attendance at a
8 meeting of a governing body of a county, city, village, or rural or
9 suburban fire protection district on behalf of the volunteer department,
10 or other activities related to emergency services not covered in this
11 subsection, one point shall be awarded per activity, but no more than one
12 point shall be awarded per day, with a maximum total of not more than ten
13 points.

14 (8) Activities which may qualify a person to receive points in more
15 than one of the categories described in subsections (2) through (7) of
16 this section shall only be credited in one category.

17 Sec. 4. Section 77-3104, Revised Statutes Cumulative Supplement,
18 2016, is amended to read:

19 77-3104 (1) Each volunteer department serving a county, city,
20 village, or rural or suburban fire protection district shall designate
21 one member of the department to serve as the certification administrator.
22 The designation of such individual as the certification administrator
23 shall be confirmed and approved by the governing body of such county,
24 city, village, or rural or suburban fire protection district. The
25 certification administrator shall keep and maintain records on the
26 activities of all volunteer members and award points for such activities
27 based upon the standard criteria for qualified active service.

28 (2) The certification administrator shall provide each volunteer
29 member with notice of the total points he or she has accumulated during
30 each six-month period during each year. No later than thirty days
31 following the end of each calendar year of service, the certification

1 administrator shall forward to the governing body of the county, city,
2 village, or rural or suburban fire protection district a written report
3 specifying the name of each volunteer member of the volunteer department,
4 the number of points accumulated by each volunteer during the year of
5 service, and the names of those volunteers who have qualified as active
6 emergency responders, active rescue squad members, or active volunteer
7 firefighters. At the time of the filing of the report, the certification
8 administrator shall notify each volunteer member of the department whose
9 name does not appear on the list of qualified volunteers of such fact in
10 writing by mailing the notification by first-class United States mail,
11 postage prepaid, to the last-known address of such volunteer member.

12 (3) The governing body of the county, city, village, or rural or
13 suburban fire protection district shall approve and certify the list of
14 those volunteers who have qualified as active emergency responders,
15 active rescue squad members, or active volunteer firefighters by February
16 10 of the following calendar year.

17 Sec. 5. Section 77-3105, Revised Statutes Cumulative Supplement,
18 2016, is amended to read:

19 77-3105 (1) Each county, city, village, or rural or suburban fire
20 protection district shall file with the Department of Revenue a certified
21 list of those volunteers who have qualified as active emergency
22 responders, active rescue squad members, or active volunteer firefighters
23 for the immediately preceding calendar year of service no later than
24 February 15.

25 (2) For taxable years beginning or deemed to begin on or after
26 January 1, 2017, under the Internal Revenue Code of 1986, as amended,
27 each volunteer on the list described in subsection (1) of this section
28 shall receive a refundable credit against the income tax imposed by the
29 Nebraska Revenue Act of 1967 in an amount equal to two hundred fifty
30 dollars beginning with the second taxable year in which such volunteer is
31 included on such list.

1 Sec. 6. (1) The changes made in sections 77-3102, 77-3103, 77-3104,
2 and 77-3105 by this legislative bill shall apply retroactively to July
3 21, 2016.

4 (2) For any volunteer member of a volunteer department serving a
5 county, such volunteer member's service and activities during calendar
6 year 2016 and calendar year 2017 shall count towards qualification as an
7 active emergency responder, active rescue squad member, or active
8 volunteer firefighter for each respective year if the following steps are
9 taken:

10 (a) The certification administrator of a volunteer department
11 serving a county shall, no later than twenty days after the effective
12 date of this act, forward to the county board a written report specifying
13 the name of each volunteer member of the volunteer department, the number
14 of points accumulated by each volunteer during calendar year 2016 and
15 calendar year 2017, respectively, and the names of those volunteers who
16 qualified as an active emergency responder, active rescue squad member,
17 or active volunteer firefighter for each respective year; and

18 (b) The county board shall, no later than thirty days after the
19 effective date of this act, (i) approve and certify the list of those
20 volunteers who qualified as an active emergency responder, active rescue
21 squad member, or active volunteer firefighter for calendar year 2016,
22 (ii) approve and certify the list of those volunteers who qualified as an
23 active emergency responder, active rescue squad member, or active
24 volunteer firefighter for calendar year 2017, and (iii) file the two
25 certified lists with the Department of Revenue.

26 (3) If the requirements of subsection (2) of this section are met,
27 each of the two certified lists filed with the Department of Revenue
28 under subdivision (2)(b) of this section shall be treated as if they had
29 been timely filed under subsection (1) of section 77-3105 and shall be
30 used in determining eligibility for the refundable income tax credit
31 provided in subsection (2) of section 77-3105. If a volunteer member of a

1 volunteer department serving a county qualified as an active emergency
2 responder, active rescue squad member, or active volunteer firefighter
3 for both 2016 and 2017, as shown on the certified lists filed with the
4 Department of Revenue under subdivision (2)(b) of this section, such
5 volunteer member shall receive the refundable income tax credit provided
6 in subsection (2) of section 77-3105 for the 2017 tax year.

7 Sec. 7. Original sections 77-3101, 77-3102, 77-3103, 77-3104, and
8 77-3105, Revised Statutes Cumulative Supplement, 2016, are repealed.

9 Sec. 8. Since an emergency exists, this act takes effect when
10 passed and approved according to law.