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constitutes active service by volunteers. I still have, in my community, still have a volunteer fire department. There are some very small ones. I think I passed out about a fire, out in Senator Jones' district. So different size fire districts across the state, but so that they would come up with classes, so they could set some criteria for what would qualify as an active service person. Establish a process for local recordkeeping, to keep volunteers informed of their status, and subdivisions and stay informed on the number of active volunteers on an annual basis so that people know if they are meeting the criteria that is set up by the state board. Requires local subdivision conducting a program, contribute at least \$100 annually for each active volunteer and provide for a state contribution up to \$100 for each qualified volunteer. That, I think, in the bill...in the bill as it was introduced was \$250, the committee amendment cuts it down to \$100. Authorizes the State Fire Marshall to provide local subdivisions with management service for their local service award benefit program. Provides for a service award benefit to active volunteers who have served for ten consecutive years, or active volunteers who have served ten out of eleven years, if a gap was due to military service, or a volunteer's service-related injury, or for the beneficiary of a volunteer who died in the line of duty. And I think there was one death out in the area of the fire that we had earlier this spring. Provides that the service award benefit be paid when the volunteer reaches age 65 or later, if the volunteer continues in active service, in the form of a lump sum or annuity, the amount of the benefit being a proportionate equal share of the annual account for the city for each year in which the volunteer was active. Provides for immediate payment of service award benefits to the beneficiary of an active volunteer that dies while in the performance of his or her duties. Is structured to insure that the volunteers incur no present federal income tax liability due to funds placed into the annual account on his or her behalf. All income tax liability deferred until the service award benefit is actually distributed by the volunteer. The federal government passed the special legislation a few years ago that would allow people, like in this category, to have up to \$3,000 into (inaudible) each year. We're not...if we only put in \$200, we're going to fall very short of that. Limits state liability and make payments for the program to the availability of