

*Resolution to support Volunteer Tax Incentive Legislation*

*Offered by:*

*International Association of Fire Chiefs  
International Association of Arson Investigators  
National Volunteer Fire Council*

Whereas, the number of volunteer firefighters in the United States dropped between 1984, from a high of 880,000, to around 800,000 in 2003, according to the NFPA's *U.S. Fire Department Profile Through 2003* and;

Whereas, demands of fire departments on their volunteers' time has increased due to the rise in emergency response calls, the need for ongoing training, and the increasing need to undertake specialized training and;

Whereas, volunteer firefighters and emergency medical personnel struggle to balance their career and the family obligations of today's two-income families in addition to their volunteer service and;

Whereas, many localities offer small incentives such as property tax abatements, free municipal water, uniform and small pay-per call allowances to volunteer firefighters and emergency medical personnel to assist departments with recruitment and retention and;

Whereas, starting in 2002, the Internal Revenue Service began to count such incentives as taxable income, and ruled that property tax abatements and other sources of support to volunteers be considered as "income," subject to federal taxation and;

Whereas, a significant reason for the decline in firefighting and emergency medical service volunteers is the lack of a comprehensive benefits and incentives program and;

Whereas, Representative John Larson (D-CT) introduced the Volunteer Responder Incentive Protection Act of 2005, which will amend the Internal Revenue Code to exclude from income and employment taxes any property tax rebates or other benefits provided to volunteer firefighters and emergency medical responders;

Now, let it therefore be resolved that the Congressional Fire Service Institute believes that taxing such incentives limits their effectiveness, and may hinder recruitment and retention of volunteer emergency responders and;

Be it furthermore resolved, that the Congressional Fire Services Institute fully supports the Volunteer Responder Incentive Protection Act of 2005, and its Senate companion bill, introduced by Senators Christopher J. Dodd (D-CT) and Senator Gordon Smith (R-OR).