HB23 ENGROSSED



- 1 FKXSCD-2
- 2 By Representative Brown
- 3 RFD: Ways and Means Education
- 4 First Read: 07-Mar-23
- 5 PFD: 08-Feb-23
- 6 2023 Regular Session



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6	A BILL
7	TO BE ENTITLED
8	AN ACT
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10	Relating to volunteer fire departments and volunteer
11	rescue squads; to make legislative findings that volunteer
12	fire departments and volunteer rescue squads fulfill a public
13	purpose; to authorize volunteer fire departments and volunteer
14	rescue squads to purchase kitchen equipment and supplies for
15	their stations; to authorize a tax credit for mileage to
16	firefighters and squad members; and to specify that county
17	commissions are not responsible for the expenditures and
18	activities of volunteer fire departments and volunteer rescue
19	squads.
20	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:
21	Section 1. The Legislature finds and declares the
22	following:
23	(1) Volunteer fire departments and volunteer rescue
24	squads are public in nature and fulfill a necessary public
25	purpose in providing fire protection and emergency rescue
26	services to the public.
27	(2) Volunteer fire departments are the front line of
28	defense in the fire protection of homeowners in rural Alabama



- and other areas not served by paid fire services while
 volunteer rescue squads are often the lifeline to individuals
- 31 in danger.

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- 32 (3) Volunteer fire departments and volunteer rescue 33 squads must have a sufficient number of personnel who are 34 properly trained and dedicated to serving their communities at
- Section 2. For the purposes of Sections 1 through 3, the following words have the following meanings:

all times of the day and night on a voluntary basis.

- 38 (1) DEPARTMENT. A volunteer fire department certified 39 by the State Forestry Commission and meeting the requirements 40 of Section 9-3-17, Code of Alabama 1975.
- 41 (2) SQUAD. A volunteer rescue squad located in Alabama 42 which is a member of the Alabama Association of Rescue Squads 43 and is either administered by a board of directors or by its 44 membership that maintains recorded minutes of its decisions.
 - (3) STATION. The location where a volunteer fire department or a volunteer rescue squad meets, trains, and stores its motorized and nonmotorized firefighting or rescue equipment.
- 49 (4) VOLUNTEER FIRST RESPONDER. An individual who is a 50 member of a volunteer fire department or a member of a volunteer rescue squad.
- Section 3. (a) To provide for the health and safety of volunteer first responders, a department or squad may use funds that are designated as restricted for accounting purposes by the Department of Examiners of Public Accounts to purchase the following:



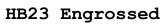
- (1) Kitchen equipment for the station, including refrigeration equipment, cooking equipment, microwaves, and other kitchen equipment. All kitchen equipment shall be the property of the department or squad.
- 61 (2) Food to be stored or refrigerated at the station 62 for on-site consumption by volunteer first responders and 63 electrolyte replacement or sports drinks, water, and similar 64 liquid sustenance in any form for use by volunteer first 65 responders during training or on a fire or rescue call.
- 66 (b) Any funds expended pursuant to this section shall 67 be accounted for by the department or squad.
- Section 4. (a) A volunteer first responder, as defined in Section 2, shall be entitled to a state income tax credit for the use of his or her personal motor vehicle to respond to fire, emergency, and rescue calls.
- 72 (1) The tax credit amount shall equal total annual
 73 mileage at the standard mileage allowance for state employees
 74 pursuant to Section 36-7-22, Code of Alabama 1975.
- 75 (2) Total annual mileage shall be recorded and verified 76 as follows:
- a. After each fire, emergency, or rescue call, the head
 of the department shall verify in writing that a first
 responder used a personal motor vehicle to travel from his or
 her home or place of employment to the fire, emergency, or
 rescue call, and from which the first responder returned to
 his or her home or place of employment, indicating the total
- b. At the end of the calendar year, the head of the

number of miles traveled.

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- 85 department shall provide to the first responder a signed
- 86 statement of the total mileage for trips that meet the
- requirements of paragraph a. for the preceding year.
- (b) The Department of Revenue may adopt rules and forms
- 89 for the implementation of this section, including the
- 90 following:
- 91 (1) A standardized certificate to be signed by the head
- 92 of the department and the first responder indicating the total
- 93 mileage for the year.
- 94 (2) A requirement that the first responder provide a
- 95 copy of the certificate with his or her income tax return in
- 96 order to obtain the credit.
- 97 (c) For purposes of this section, "head of the
- 98 department" means, in the case of a volunteer fire department,
- 99 the fire chief or assistant fire chief, and in the case of a
- 100 rescue squad, the captain or squad leader.
- 101 Section 5. A county commission shall not be responsible
- 102 for the expenditures by or the activities of a volunteer fire
- department or a volunteer rescue squad pursuant to Section 3.
- Section 6. This act shall become effective on the first
- day of the third month following its passage and approval by
- 106 the Governor, or its otherwise becoming law.





107 108 109	House of Representatives
110	Read for the first time and referred07-Mar-23
111	to the House of Representatives
112	committee on State Government
113 114	Read for the second time and placed22-Mar-23
115	on the calendar:
116	0 amendments
117	
118	Read for the third time and passed25-Apr-23
119	as amended
120	Yeas 104
121	Nays 0
122	Abstains 1
123	
124	
125	John Treadwell
126	Clerk
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