

Article IVA — Tax Credit for Volunteer Fire Fighters

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Article IVA — Tax Credit for Volunteer Fire Fighters

§ 80-421 Definitions.

For purposes of this Article, the terms defined in this Section shall have the meanings indicated, whether with or without initial capital letters, unless the context in which they are used clearly indicates a different meaning.

(a) **Active Volunteer.** The term “Active Volunteer” shall mean a volunteer for an Eligible Entity who, for a given calendar year, has complied with the requirements of, and is certified for that year under, the Volunteer Service Credit Program under § 80-422.

(b) **Earned Income Tax.** The term “Earned Income Tax” shall mean the tax on earned income and net profits levied under this Chapter.

(c) **Eligible Entity.** The term “Eligible Entity” shall mean the volunteer fire company recognized by the Borough, for any given calendar year, as the organization providing fire services within the Borough during that year, and which accepts primary responsibility for providing such fire services. (*See* § 7-201).

(d) **Emergency Responder.** The term “Emergency Responder” shall mean a volunteer who responds to an emergency call with an Eligible Entity.

(e) **Emergency Response Call.** The term “Emergency Response Call” shall mean any emergency call to which a volunteer responds, including travel directly from and to the volunteer’s home, place of business, or other place where he/she shall have been when the call was received.

(f) **Volunteer.** The term “Volunteer” shall mean a member of a volunteer fire company who, for any given calendar year, was a resident of the Borough for any portion of that calendar year

(g) **Volunteer Fire Company.** The term “Volunteer Fire Company” means a nonprofit chartered corporation, association or organization located in the Commonwealth of Pennsylvania that provides fire protection services and may offer other voluntary emergency services within the Commonwealth.

§ 80-422 Volunteer Service Credit Program.

(a) **Establishment.** The Borough hereby establishes a Volunteer Service Credit Program for calendar year 2017 and each succeeding calendar year. The goal of the program is to encourage membership and service in the community’s volunteer fire companies.

(b) **Program Criteria.** The criteria that must be met to qualify for credits under the Volunteer Service Credit Program in any given calendar year shall be the same criteria for a

volunteer to maintain membership with an Eligible Entity during that calendar year, as set forth in the by-laws or other duly-adopted written documents of the Eligible Entity, so long as such criteria include minimum standards relating to each of the following matters:

- (1) The number of emergency response calls to which a volunteer responds.
- (2) The level of training and participation in formal training and drills for a volunteer.
- (3) The total amount of time expended by a volunteer on administrative and other support services, including but not limited to:
 - (A) fundraising;
 - (B) providing facility or equipment maintenance.
- (4) Involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company.

If the criteria established by the Eligible Entity for membership during any given calendar year do not include minimum standards for all four matters listed above, then Council shall establish, by resolution, the criteria that must be met to qualify for credits under the Volunteer Service Credit Program for that year, which must include, but need not be limited to, minimum standards for each of the four matters listed above.

(c) Recordkeeping. The Chief of each Eligible Entity shall keep specific records of each volunteer's activities for the Eligible Entity in a given calendar year in a service log to establish credits under the Volunteer Service Credit Program for that year. Such service logs shall be subject to review by the Borough Council, the State Fire Commissioner, and the State Auditor General. For each calendar year of the Volunteer Service Credit Program, the Chief shall transmit to the Borough a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program for that calendar year by no later than January 31 of the succeeding calendar year. The Chief shall post a copy of the notarized eligibility list in an accessible area of the Eligible Entity's facilities.

(d) Application. Volunteers who have met the minimum criteria of the Volunteer Service Credit Program for a given calendar year shall sign and submit an application for certification to their Chief. The Chief and another officer of the Eligible Entity shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program for the given calendar year, and shall forward it to the Borough Manager by no later than April 1st of the succeeding calendar year. Applications for any given calendar year shall not be accepted by the Borough after April 1st of the succeeding calendar year.

(e) Injured Volunteers.

(1) In General. An emergency responder who is injured during an emergency response call may be eligible for future credits under the Volunteer Service Credit Program.

(2) Requirements; Maximum Duration. In order to qualify for credits under the Volunteer Service Credit Program after an injury, the injury must have occurred while the emergency responder was responding to, participating in, or returning from an emergency response call with an Eligible Entity. Such credits may only be awarded to the extent that the particular injury prevented the emergency responder from performing duties to qualify as an active volun-

teer for a given calendar year, and may only be awarded with respect to any particular injury for a maximum of five (5) consecutive calendar years. The injured emergency responder shall be deemed an Active Volunteer for those calendar years he/she is entitled to credits in the Volunteer Service Credit Program under this subsection (e).

(3) Application. A person who is entitled to credits under the Volunteer Service Credit Program for a given calendar year under paragraph (2) above shall sign and submit an application for certification to his/her Chief, together with documentation from a licensed physician stating that the person's injury prevented him/her from performing duties to qualify as an active volunteer for that year. (Physician documentation may not be dated earlier than July 1 of the given calendar year. Separate documentation must be provided for each calendar year.) The Chief and another officer of the Eligible Entity shall sign the application if the applicant was injured while responding to, participating in, or returning from an emergency response call with an Eligible Entity, and shall forward the application and physician documentation to the Borough Manager by no later than April 1st of the succeeding calendar year. Applications for any given calendar year shall not be accepted by the Borough after April 1st of the succeeding calendar year.

(f) Municipal Review. The Borough Manager shall review the applications for credit under the Volunteer Service Credit Program for a given year submitted under subsections (d) or (e), and shall cross reference them with the notarized eligibility list for that year. Borough Council shall approve all applicants that are on the notarized eligibility list, or who have provided acceptable documentation and otherwise qualify under subsection (e). All applicants approved by Borough Council shall be issued a tax credit certificate by the Borough Manager.

(g) Official Tax Credit Register. The Borough shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates for a given calendar year. The Borough Manager shall issue updates, as needed, of the official Tax Credit Register to the following:

- (1) Borough Council;
- (2) The Chief of each Eligible Entity;
- (3) The tax officer of the Lehigh Tax Collection District.

§ 80-423 Earned Income Tax Credit.

(a) Tax Credit. Each Active Volunteer or deemed Active Volunteer who has been certified under the Volunteer Service Credit Program for a given calendar year and whose application for credit has been approved by Borough Council under § 80-422(f) shall be eligible to receive a tax credit of up to Five Hundred Dollars (\$500.00) of the Earned Income Tax levied by the Borough for that calendar year. When an Active Volunteer's Earned Income Tax liability for a calendar year is less than the amount of the maximum tax credit, the tax credit shall equal the individual's tax liability for that year.

(b) Claim. A person with a tax credit certificate under § 80-422(f) for a given calendar year may file a claim for the tax credit on his/her Earned Income Tax liability when filing a final return for that year with the tax officer for the Lehigh Tax Collection District.

(c) Rejection of Claim.

(1) **In General.** The tax officer of the Lehigh Tax Collection District shall reject a claim for a tax credit under this Article if the taxpayer is not on the official Tax Credit Register issued by the Borough Manager under § 80-422(g) for the given tax year.

(2) **Procedure.** If the tax officer rejects the claim, the tax officer shall notify the taxpayer in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to § 80-424.

(d) **Effective Dates.** The tax credit provided under this Article IV shall be application for tax years beginning in 2017 and for subsequent tax years until Council repeals the tax credit.

§ 80-424 Appeals.

(a) **Right and Time to Appeal.** Any taxpayer aggrieved by a decision under § 80-423(c) shall have a right to appeal the decision within thirty (30) calendar days after the mailing date of the notice given under § 80-423(c)(2).

(b) **Procedures.** All appeals under this section shall be governed by the Local Taxpayer Bill of Right Act, 53 PA. CONS. STAT. §§ 8421-8438, and Alburtis Codified Ordinances Chapter 87 (relating to Taxpayer Bill of Rights).

§ 80-425 Forms, etc.

Borough Council, with the advice of the Chief of an Eligible Entity, shall adopt guidelines, including forms and applications, necessary to implement this Article.