

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4294

FISCAL
NOTE

BY DELEGATES MAYNARD, HOWELL, HOLSTEIN, LINVILLE,
HOUSEHOLDER, QUEEN, ANDERSON, STATLER, HOTT,
SYPOLT, AND JENNINGS

[Introduced January 20, 2022; Referred to the
Committee on Fire Departments and Emergency
Medical Services then Finance]

1 A BILL to amend and reenact §11-13JJ-1, §11-13JJ-2, §11-13JJ-3, §11-13JJ-4, §11-13JJ-6, and
 2 §11-13JJ-7 of the Code of West Virginia, 1931, as amended, all relating to providing a
 3 credit against personal income tax to volunteer firefighters and first responders; extending
 4 eligibility for the tax credit to first responders; defining “first responder”; specifying the
 5 application of the tax credit for taxpayers filing a joint return; and specifying dates for
 6 applicability of the credit and for reports to be filed by the State Fire Commission.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 13JJ. WEST VIRGINIA VOLUNTEER FIREFIGHTER AND FIRST RESPONDER TAX
 CREDIT ACT.**

§11-13JJ-1. Findings and Purpose.

1 The Legislature finds that it is an important public policy to encourage participation in
 2 volunteer fire fighting and emergency response by providing tax credits for those who ~~volunteer~~
 3 dedicate their time as a vital service to their community.

§11-13JJ-2. Definitions.

1 As used in this article:

2 “Active member” means an individual that performs the function of fire prevention and
 3 suppression, or vehicle and machinery extrications, hazardous materials response and mitigation,
 4 technical rescue, emergency medical services, and any other duties that a specialized support
 5 member may provide when responding to emergency situations;

6 “Activities” means responses to emergencies, monthly or quarterly meetings, fund raising
 7 activities, and fire department management;

8 “Chief” means the highest-ranking fire line officer in charge of a volunteer fire department;

9 “Commission” means the West Virginia State Fire Commission;

10 “First responder” means a law enforcement officer, paid firefighter, emergency medical
 11 technician, paramedic, or emergency dispatcher;

12 “Volunteer fire department” means a volunteer fire department in this state, certified and
13 regulated by the commission, and lawfully formed under §8-15-1 *et seq.* of this code;

14 “Volunteer firefighter” means a West Virginia taxpayer who is an active member of a
15 volunteer fire department.

§11-13JJ-3. Amount of credit; limitation of credit.

1 (a) There is allowed to eligible volunteer firefighters and to first responders in this state a
2 nonrefundable credit against taxes imposed by §11-21-1 *et seq.* of this code in the amount set
3 forth in subsection (b) of this section.

4 (b) The amount of the credit for eligible volunteer firefighters is \$1,000 during a taxable
5 year or the total amount of tax imposed by §11-21-1 *et seq.* of this code in the year of active
6 membership, whichever is less. The amount of the credit for a first responder is \$1,000 during a
7 taxable year. If both taxpayers filing a joint tax return are eligible for the credit authorized by this
8 article, the amount of the credit is ~~\$2,000, or \$1,000 for each eligible taxpayer, during a taxable~~
9 ~~year or the total amount of tax imposed by §11-21-1 *et seq.* of this code in the year of active~~
10 ~~membership whichever is less~~ the combined amount of the credits authorized for each individual
11 according to each individual’s classification as a volunteer firefighter or first responder.

12 (c) If the amount of the credit authorized by this article is unused in any tax year, it may
13 not be applied to any other tax year.

§11-13JJ-4. Qualification for credit.

1 (a) To be an eligible volunteer firefighter under §11-13JJ-3 of this code, he or she shall
2 obtain certification from the chief of the volunteer fire department to demonstrate the following:

3 (1) The volunteer firefighter has been an active member in good standing of the volunteer
4 fire department for the entire year; or

5 (2) Has been an active member in good standing of the volunteer fire department and
6 another volunteer fire department of this state for the entire year; and

7 (3) Has participated as an active member as defined in §11-13JJ-3 of this code on-site at
8 least 30 percent of the volunteer fire department activities during the year; and

9 (4) Has met or exceeded all certification and training for active member firefighters
10 required under the laws of this state.

11 (b) The certification from the chief of the volunteer firefighter department shall
12 demonstrate, at a minimum:

13 (1) The rank or position of the volunteer firefighter;

14 (2) The years of service for the volunteer firefighter;

15 (3) The number of emergency situations the volunteer firefighter responded in the year of
16 active membership; and

17 (4) The number of meetings or training attended by the volunteer firefighter in the year of
18 active membership.

19 (c) To claim the tax credit, a volunteer firefighter shall submit the certification from the chief
20 of the volunteer fire department to the Tax Commissioner.

21 (d) For a first responder to qualify for the credit allowed by this article, the person must be
22 employed in a position defined as a first responder in §11-13JJ-2 of this code for greater than 50
23 percent of the applicable tax year.

§11-13JJ-6. Tax credit review report.

1 Beginning on the first day of the second taxable year after ~~the passage of this article~~
2 December 31, 2022, and every two years thereafter, the commission shall submit to the Governor,
3 the President of the Senate, and the Speaker of the House of Delegates a tax credit review and
4 accountability report evaluating the cost effectiveness of the tax credit and donations during the
5 most recent two-year period for which information is available.

§11-13JJ-7. Effective date.

1 The credit allowed by this article shall be allowed for qualifying ~~volunteer firefighters~~
2 volunteers and personnel after December 31, 2022.

NOTE: The purpose of this bill is to expand the tax credit for volunteer firefighters to include all first responders.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.