

# HOUSE BILL No. 4366

March 16, 2017, Introduced by Reps. Kosowski and Cochran and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.713) by adding section 254.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           SEC. 254. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2 2017, A QUALIFIED VOLUNTEER FIREFIGHTER AND A QUALIFIED VOLUNTEER  
3 EMERGENCY MEDICAL SERVICES PERSONNEL MAY CLAIM A CREDIT AGAINST THE  
4 TAX IMPOSED BY THIS PART EQUAL TO \$250.00 FOR HIS OR HER SERVICES  
5 AS A VOLUNTEER FIREFIGHTER OR A VOLUNTEER EMERGENCY MEDICAL  
6 SERVICES PERSONNEL DURING THE TAX YEAR.

7           (2) A PAID FIREFIGHTER OR EMERGENCY MEDICAL SERVICES PERSONNEL  
8 WHO VOLUNTEERS FOR ANOTHER ORGANIZED FIRE DEPARTMENT IS ELIGIBLE  
9 FOR THE CREDIT UNDER THIS SECTION. TO BE ELIGIBLE FOR THE CREDIT  
10 UNDER THIS SECTION, THE QUALIFIED VOLUNTEER SHALL BE INCLUDED ON  
11 THE LIST PROVIDED TO THE DEPARTMENT UNDER SECTION 9 OF THE

1 VOLUNTEER FIREFIGHTER AND EMERGENCY MEDICAL SERVICES PERSONNEL  
2 INCENTIVE ACT.

3 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX  
4 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE  
5 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.

6 (4) AS USED IN THIS SECTION:

7 (A) "EMERGENCY MEDICAL SERVICES PERSONNEL" MEANS A MEDICAL  
8 FIRST RESPONDER, EMERGENCY MEDICAL TECHNICIAN, EMERGENCY MEDICAL  
9 TECHNICIAN SPECIALIST, PARAMEDIC, OR EMERGENCY MEDICAL SERVICES  
10 INSTRUCTOR-COORDINATOR LICENSED UNDER PART 209 OF THE PUBLIC HEALTH  
11 CODE, 1978 PA 368, MCL 333.20901 TO 333.20979.

12 (B) "FIREFIGHTER" MEANS A MEMBER, INCLUDING VOLUNTEER MEMBERS  
13 AND MEMBERS PAID ON CALL, OF AN ORGANIZED FIRE DEPARTMENT WHO IS  
14 RESPONSIBLE FOR, OR IS IN A CAPACITY THAT INCLUDES RESPONSIBILITY  
15 FOR, THE EXTINGUISHMENT OF FIRES, THE DIRECTING OF THE  
16 EXTINGUISHMENT OF FIRES, THE PREVENTION AND DETECTION OF FIRES, AND  
17 THE ENFORCEMENT OF THE GENERAL FIRE LAWS OF THIS STATE. FIREFIGHTER  
18 DOES NOT INCLUDE A PERSON WHOSE JOB DESCRIPTION, DUTIES, OR  
19 RESPONSIBILITIES DO NOT INCLUDE DIRECT INVOLVEMENT IN FIRE  
20 SUPPRESSION.

21 (C) "ORGANIZED FIRE DEPARTMENT" MEANS THAT TERM AS DEFINED IN  
22 SECTION 1 OF THE FIRE PREVENTION CODE, 1941 PA 207, MCL 29.1.

23 (D) "QUALIFIED VOLUNTEER" MEANS THAT TERM AS DEFINED IN  
24 SECTION 3 OF THE VOLUNTEER FIREFIGHTER AND EMERGENCY MEDICAL  
25 SERVICES PERSONNEL INCENTIVE ACT.

26 Enacting section 1. This amendatory act does not take effect  
27 unless Senate Bill No. \_\_\_\_\_ or House Bill No. 4367 (request no.

**1** 01713'17) of the 99th Legislature is enacted into law.