

SENATE, No. 2083

STATE OF NEW JERSEY 221st LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2024 SESSION

Sponsored by:

Senator VIN GOPAL

District 11 (Monmouth)

Senator KRISTIN M. CORRADO

District 40 (Bergen, Essex and Passaic)

Co-Sponsored by:

Senators Holzapfel, Schepisi, Singer, Amato, Pennacchio and Moriarty

SYNOPSIS

Allows certain volunteer firefighters, rescue and first aid squad members to claim \$2,000 gross income tax exemption.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 5/16/2024)

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2

1 AN ACT providing an exemption from gross income tax for certain
2 members of volunteer fire companies, first aid squads and rescue
3 squads, and supplementing Title 54A of the New Jersey Statutes.
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5 **BE IT ENACTED** by the Senate and General Assembly of the State
6 of New Jersey:

7
8 1. As used in this act:

9 "Duty hours" means the hours during which a member of a
10 volunteer fire department or force or first aid or rescue squad has
11 committed to respond to any alarm that may occur, whether or not
12 an alarm actually occurs during those hours.

13 "10 percent of rescue duty" means (1) for volunteers without
14 duty hours, the actual recorded attendance and rendering of first aid
15 or other rescue service at not less than 10 percent of the regular
16 alarms and 60 percent of the drills for first aid or rescue service
17 answerable by volunteers during a calendar year, or (2) for
18 volunteers with duty hours, at least 400 duty hours during any
19 calendar year of which not more than 50 percent may be for drills.

20 "60 percent of fire duty" means (1) for volunteers without duty
21 hours, the actual recorded attendance and rendering of fire service
22 at not less than 60 percent of the regular alarms and 60 percent of
23 the drills for fire service as responded to by the responding
24 department or force during a calendar year, or (2) for volunteers
25 with duty hours, at least 400 duty hours during any calendar year of
26 which not more than 50 percent may be for drills.

27 "Volunteer" means a person who is a member of a volunteer fire
28 company, first aid squad or rescue squad.
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30 2. In addition to the exemptions allowed under N.J.S.54A:3-1,
31 a taxpayer shall be allowed an additional exemption of \$2,000
32 which may be taken as a deduction from the taxpayer's State gross
33 income if the taxpayer served as a volunteer during the entire tax
34 year for which the deduction is claimed and if:

35 a. the taxpayer performed 10 percent of rescue duty and had,
36 by January 1st of the tax year, passed a training program approved
37 by the EMS Council of New Jersey or qualified as an emergency
38 medical technician according to the standards established by the
39 Department of Health; or

40 b. the taxpayer performed 60 percent of fire duty and had by
41 January 1st of the tax year, attained the rank of Firefighter I
42 Certified according to the standards established by the International
43 Fire Service Training Association or equivalent standards approved
44 by the Commissioner of Community Affairs.
45

46 3. a. An official in charge of a first aid or rescue squad, no

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1 later than March 31st of each year, shall file with the Department of
2 Health a list of the members of the squad who qualify for an
3 additional exemption for a preceding calendar year under P.L. ,
4 c. (C.) (pending before the Legislature as this bill) and who
5 meet the qualifications set forth in section 2 of P.L. , c. (C.)
6 (pending before the Legislature as this bill).

7 b. An official in charge of a fire department or force, no later
8 than March 31st of each year, shall file with the Department of
9 Community Affairs a list of all the members of the department or
10 force who qualify for an additional exemption for a preceding
11 calendar year under P.L. , c. (C.) (pending before the
12 Legislature as this bill) and who meet qualifications set forth in
13 section 2 of P.L. , c. (C.) (pending before the Legislature
14 as this bill).

15 c. An official in charge of a fire department or force, or first
16 aid or rescue squad who files a false list under subsection a. or b. of
17 this section with the intent of aiding another person in the willful
18 evasion of a tax or a lawful requirement under N.J.S.54A:1-1 et seq.
19 shall be subject to prosecution under section 29 of P.L.1987, c.76
20 (C.54:52-19).

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22 4. a. A taxpayer shall not be entitled to a deduction under
23 P.L. , c. (C.) (pending before the Legislature as this bill) of
24 more than \$2,000 in any one tax year. A taxpayer who is entitled to
25 a deduction under P.L. , c. (C.) (pending before the
26 Legislature as this bill) shall submit a claim, accompanied by proof
27 of the right to such a deduction, in a manner provided by the
28 Director of the Division of Taxation.

29 b. The Commissioner of Community Affairs and the
30 Commissioner of Health shall make available to the director the
31 files on volunteers which are collected under section 3 of P.L. ,
32 c. (C.) (pending before the Legislature as this bill) so that the
33 director may verify a claim for a deduction.
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35 5. The Director of the Division of Taxation, in consultation
36 with the Commissioner of Community Affairs and the
37 Commissioner of Health, shall adopt rules and regulations in
38 accordance with the "Administrative Procedure Act," P.L.1968,
39 c.410 (C.52:14B-1 et seq.), in order to effectuate the provisions of
40 P.L. , c. (C.) (pending before the Legislature as this bill).
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42 6. This act shall take effect immediately and shall apply to
43 taxable years beginning on or after January 1 next following the
44 date of enactment.

1 STATEMENT

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This bill permits eligible volunteer firefighters and first aid or rescue squad members to take an additional \$2,000 exemption as a deduction from gross income under the New Jersey gross income tax.

The bill specifically sets forth eligibility requirements for persons who want to claim the additional personal exemption. Fire company members would be eligible if they serve as a volunteer for the entire tax year, respond to at least 60 percent of regular alarms and 60 percent of drills, and have attained the rank of Firefighter I Certified. First aid and rescue squad members would be eligible if they serve as a volunteer for the entire tax year, respond to at least 10 percent of regular alarms and 60 percent of drills, and have passed an approved training program or qualified as an emergency medical technician. Volunteers that have duty hours would be eligible if they serve at least 400 duty hours during any calendar year, with no more than 50 percent as drills.

The bill requires the Director of Taxation, in consultation with the Commissioner of Community Affairs and the Commissioner of Health, to promulgate rules or regulations to effect certain provisions of the bill. The official in charge of each fire department or force or first aid or rescue squad is required to submit annually to the appropriate State agency a list of members who have met the requirements of the bill.