

SENATE, No. 4737

STATE OF NEW JERSEY
222nd LEGISLATURE

INTRODUCED OCTOBER 5, 2026

Sponsored by:
Senator CARMEN F. AMATO, JR.
District 9 (Ocean)
Senator KRISTIN M. CORRADO
District 40 (Bergen, Essex and Passaic)

SYNOPSIS

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

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/8/2026)

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.
4

5 **BE IT ENACTED** *by the Senate and General Assembly of the State*
6 *of New Jersey:*
7

8 1. As used in P.L. , c. (C.) (pending before the
9 Legislature as this bill):

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

14 "Volunteer" means a person who is a member of a volunteer fire
15 company, first aid squad or rescue squad.

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

23 "60 percent of fire duty" means (1) for volunteers without duty
24 hours, the actual recorded attendance and rendering of fire service at
25 not less than 60 percent of the regular alarms and 60 percent of the
26 drills for fire service as responded to by the responding department
27 or force during a calendar year, or (2) for volunteers with duty hours,
28 at least 400 duty hours during any calendar year of which not more
29 than 50 percent may be for drills.
30

31 2. In addition to the exemptions allowed under N.J.S.54A:3-1, a
32 taxpayer shall be allowed an additional exemption of \$2,000 which
33 may be taken as a deduction from the taxpayer's State gross income
34 if the taxpayer served as a volunteer during the entire tax year for
35 which the deduction is claimed and if:

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

41 b. the taxpayer performed 60 percent of fire duty and had by
42 January 1st of the tax year, attained the rank of Firefighter I Certified
43 according to the standards established by the International Fire
44 Service Training Association or equivalent standards approved by the
45 Commissioner of Community Affairs.
46

47 3. a. An official in charge of a first aid or rescue squad, no later
48 than March 31st of each year, shall file with the Department of Health
49 a list of the members of the squad who qualify for an additional

1 exemption for a preceding calendar year under P.L. , c. (C.)
2 (pending before the Legislature as this bill) and who meet the
3 qualifications set forth in section 2 of P.L. , c. (C.) (pending
4 before the Legislature as this bill).

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

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

19
20 4. a. A taxpayer shall not be entitled to a deduction under
21 P.L. , c. (C.) (pending before the Legislature as this bill) of
22 more than \$2,000 in any one tax year. A taxpayer who is entitled to
23 a deduction under P.L. , c. (C.) (pending before the
24 Legislature as this bill) shall submit a claim, accompanied by proof
25 of the right to such a deduction, in a manner provided by the Director
26 of the Division of Taxation.

27 b. The Commissioner of Community Affairs and the
28 Commissioner of Health shall make available to the director the files
29 on volunteers which are collected under section 3 of
30 P.L. , c. (C.) (pending before the Legislature as this bill) so
31 that the director may verify a claim for a deduction.
32

33 5. The Director of the Division of Taxation, in consultation with
34 the Commissioner of Community Affairs and the Commissioner of
35 Health, shall adopt rules and regulations in accordance with the
36 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
37 seq.), in order to effectuate the provisions of P.L. , c. (C.)
38 (pending before the Legislature as this bill).
39

40 6. This act shall take effect immediately and shall apply to
41 taxable years beginning on or after January 1 next following the date
42 of enactment.
43
44

45 STATEMENT

46
47 This bill permits eligible volunteer firefighters and first aid or rescue
48 squad members to take an additional \$2,000 exemption as a deduction
49 from gross income under the New Jersey gross income tax.

50 The bill specifically sets forth eligibility requirements for persons

1 who want to claim the additional personal exemption. Fire company
2 members would be eligible if they serve as a volunteer for the entire tax
3 year, respond to at least 60 percent of regular alarms and 60 percent of
4 drills, and have attained the rank of Firefighter I Certified. First aid and
5 rescue squad members would be eligible if they serve as a volunteer for
6 the entire tax year, respond to at least 10 percent of regular alarms and
7 60 percent of drills, and have passed an approved training program or
8 qualified as an emergency medical technician. Volunteers that have
9 duty hours would be eligible if they serve at least 400 duty hours during
10 any calendar year, with no more than 50 percent as drills.

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