

# **130th MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2021

**Legislative Document** 

No. 731

S.P. 283

In Senate, March 5, 2021

An Act To Establish a Program To Assist Regional Firefighter Training Programs, To Provide Tax Credits to Businesses That Employ Volunteer Firefighters and Emergency Medical Services Persons and To Provide Benefits to Volunteer Firefighters and Emergency Medical Services Persons

Received by the Secretary of the Senate on March 3, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

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DAREK M. GRANT Secretary of the Senate

Presented by Senator STEWART of Aroostook. Cosponsored by Senators: POULIOT of Kennebec, TIMBERLAKE of Androscoggin, Representatives: DILLINGHAM of Oxford, Speaker FECTEAU of Biddeford.

1	Be it enacted by the People of the State of Maine as follows:		
2 3	<b>Sec. 1. 5 MRSA §3371, sub-§8, ¶G,</b> as amended by PL 2017, c. 444, §1, is further amended to read:		
4 5	G. Submit proposed legislation to the Legislature to implement any recommendations of the commission; and		
6 7	<b>Sec. 2. 5 MRSA §3371, sub-§8, </b> ¶ <b>H</b> , as enacted by PL 2017, c. 444, §2, is amended to read:		
8 9 10	H. Make awards from the Live Fire Service Training Facilities Fund pursuant to Title 20-A, section 9004 and direct the Maine Fire Service Institute within the Maine Community College System to make payments to municipalities from the fund-; and		
11	Sec. 3. 5 MRSA §3371, sub-§8, ¶I is enacted to read:		
12 13 14	I. Make awards from the Regional Fire Service Training Fund pursuant to Title 20-A, section 9005 and direct the Maine Fire Service Institute within the Maine Community College System to make payments to municipalities from the fund.		
15	Sec. 4. 20-A MRSA §9005 is enacted to read:		
16	<b>§9005. Regional Fire Service Training Fund</b>		
17 18 19 20	<b>1. Fund established.</b> The Regional Fire Service Training Fund, referred to in this section as "the fund," is established under the Maine Fire Service Institute within the Maine Community College System as a nonlapsing fund to provide funds to municipalities for regional fire service training in the State.		
21 22 23 24 25 26 27	<b>2. Grant program.</b> The Maine Fire Protection Services Commission, referred to in this section as "the commission" and established pursuant to Title 5, section 12004-J, subsection 12, shall establish criteria to award grants to municipalities from the fund for the purpose of funding regional fire service training for municipal firefighters and public safety employees. The commission may adopt rules to implement this subsection. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.		
28 29 30 31	<b>3. Procedure.</b> Municipalities may apply to the commission for grants. The commission shall evaluate each application pursuant to the criteria developed in subsection 2 and, to the extent funds are available, shall award grants from the fund to support regional fire service training programs.		
32 33 34	<b><u>4. Payment of grants.</u></b> Upon the award of a grant by the commission, the commission shall direct the Maine Fire Service Institute within the Maine Community College System to make the payment of the grant award to the municipality from the fund.		
35	Sec. 5. 36 MRSA §5217-E is enacted to read:		
36 37	§5217-E. Employer support for volunteer firefighters and volunteer municipal emergency medical services persons		
38 39 40 41	For tax years beginning on or after January 1, 2021, an employer who employs an individual who is a volunteer firefighter, as defined in Title 30-A, section 3151, subsection 4, or a volunteer municipal emergency services person, as defined in section 6232, subsection 1-A, and who permits that employee to respond to fire calls or emergency		

1 medical services calls, as appropriate, during hours when the employee is scheduled to 2 work without a reduction in pay is eligible for a credit against the tax imposed by this Part 3 equal to the compensation that is paid to the employee at the employee's regular rate of pay 4 during the time when the employee is away from work due to firefighting or emergency 5 response responsibilities.

6 Sec. 6. 36 MRSA §6232, sub-§1-A, as amended by PL 2019, c. 607, Pt. A, §10, is
7 further amended to read:

8 1-A. Volunteer program. A municipality may by ordinance adopt a program that 9 permits elaimants who are at least 60 years of age eligible volunteers to earn benefits up to an annual maximum of \$1,000 or 100 times the state minimum hourly wage under Title 26, 10 11 section 664, subsection 1, whichever is greater, by volunteering to provide services to the 12 municipality. A program adopted under this subsection does not need to meet the requirements of subsection 1, paragraph B or C. Benefits provided under this subsection 13 14 must be related to the amount of volunteer service provided. Benefits received under this subsection may not be considered income for purposes of Part 8. A municipality may by 15 ordinance establish procedures and additional standards of eligibility for a program adopted 16 under this subsection. For the purposes of this subsection, "eligible volunteer" means an 17 individual who is at least 60 years of age or an individual who is a volunteer firefighter as 18 19 defined in Title 30-A, section 3151, subsection 4 or a volunteer municipal emergency medical services person. A municipality that adopts a program under this section for 20 volunteer firefighters or volunteer municipal emergency medical services persons is 21 eligible for reimbursement from the State for amounts paid to those volunteer firefighters 22 23 or volunteer municipal emergency medical services persons pursuant to the program. For 24 the purposes of this subsection, "volunteer municipal emergency medical services person" means an emergency medical services person as defined in Title 32, section 83, subsection 25 12 who responds to emergency medical services calls from a municipality and who receives 26 27 no compensation from the municipality other than injury and death benefits.

28 Sec. 7. Appropriations and allocations. The following appropriations and allocations are made.

#### 30 COMMUNITY COLLEGE SYSTEM, BOARD OF TRUSTEES OF THE MAINE

#### 31 Regional Fire Service Training Fund N349

Initiative: Provides ongoing funding for the Maine Fire Service Institute to provide funds
for regional fire service training in the State awarded by the Maine Fire Protection Services
Commission.

35 36 27	GENERAL FUND All Other	<b>2021-22</b> \$1,000,000	<b>2022-23</b> \$1,000,000
37 38	GENERAL FUND TOTAL	\$1,000,000	\$1,000,000

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### SUMMARY

This bill establishes a program administered by the Maine Fire Protection Services Commission to provide grants to municipalities for regional fire service training. It also provides an income tax credit for employers who permit employees who are volunteer firefighters or volunteer municipal emergency medical services persons to be absent from

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- work for firefighting or emergency response activities without a reduction in pay and allows a municipality to provide benefits to residents of the municipality who are volunteer firefighters or volunteer municipal emergency medical services persons. 2
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