

STATE OF MAINE

IN THE YEAR OF OUR LORD

TWO THOUSAND TWENTY-THREE

S.P. 727 - L.D. 1802

An Act to Include Certain Volunteer Firefighters in the Tax Credit for Employers of Individuals Who Are Volunteer Firefighters or Volunteer Municipal Emergency Medical Services Persons

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 30-A MRSA §3151, sub-§2, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6 and c. 9, §2 and c. 104, Pt. C, §§8 and 10, is further amended to read:

2. Municipal firefighter. "Municipal firefighter" means an active member, whether full-time, part-time or on call, of a municipal fire department, who aids in the extinguishment of fires or an individual who receives compensation from the municipality for aiding in the extinguishment of fires. "Municipal firefighter" includes a volunteer municipal firefighter.

Sec. 2. 30-A MRSA §3151, sub-§5 is enacted to read:

5. Volunteer municipal firefighter. "Volunteer municipal firefighter" means a part-time or on-call municipal firefighter who receives up to 20% of the compensation of a full-time municipal firefighter and who may receive injury and death benefits.

Sec. 3. 36 MRSA §5217-F, as enacted by PL 2021, c. 731, §5, is amended to read:

§5217-F. Employer support for volunteer firefighters and volunteer municipal emergency medical services persons and volunteer municipal firefighters

For tax years beginning on or after January 1, 2022, 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 medical services person or, for tax years beginning on or after January 1, 2025, a volunteer municipal firefighter and who permits that employee to respond to fire calls or emergency medical services calls, as appropriate, during hours when the employee is scheduled to work without a reduction in pay is eligible for a credit against the tax imposed by this Part equal to the compensation that is paid to the employee at the employee's regular rate of pay during the time when the employee is away from work due to firefighting or emergency response responsibilities. For the purposes of this subsection, "volunteer firefighter" has the same meaning as in Title 30-A.

section 3151, subsection 4; "volunteer municipal emergency medical services person" means an emergency medical services person as defined in Title 32, section 83, subsection 12 who responds to emergency medical services calls from a municipality and who receives no compensation from the municipality other than injury and death benefits; and "volunteer municipal firefighter" has the same meaning as in Title 30-A, section 3151, subsection 5.