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SYNOPSIS:

This bill would make legislative findings that volunteer fire departments and volunteer rescue squads are public in nature and fulfill a necessary public purpose.

This bill would provide for the health and safety of firefighters and rescue squad members by permitting volunteer fire departments and volunteer rescue squads to use restricted funds to buy kitchen equipment for the fire station and food and liquids for the nourishment of firefighters and squad members.

This bill would further authorize a tax credit to volunteer firefighters and volunteer rescue squad members for travel to and from a fire call or a rescue event.

This bill would also specify that county commissions are not responsible for the expenditures or activities of volunteer fire departments or volunteer rescue squads under this bill.

A BILL  
TO BE ENTITLED  
AN ACT



29           Relating to volunteer fire departments and volunteer  
30 rescue squads; to make legislative findings that volunteer  
31 fire departments and volunteer rescue squads fulfill a public  
32 purpose; to authorize volunteer fire departments and volunteer  
33 rescue squads to purchase kitchen equipment and supplies for  
34 their stations; to authorize a tax credit for mileage to  
35 firefighters and squad members; and to specify that county  
36 commissions are not responsible for the expenditures and  
37 activities of volunteer fire departments and volunteer rescue  
38 squads.

39 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

40           Section 1. The Legislature finds and declares the  
41 following:

42           (1) Volunteer fire departments and volunteer rescue  
43 squads are public in nature and fulfill a necessary public  
44 purpose in providing fire protection and emergency rescue  
45 services to the public.

46           (2) Volunteer fire departments are the front line of  
47 defense in the fire protection of homeowners in rural Alabama  
48 and other areas not served by paid fire services while  
49 volunteer rescue squads are often the lifeline to individuals  
50 in danger.

51           (3) Volunteer fire departments and volunteer rescue  
52 squads must have a sufficient number of personnel who are  
53 properly trained and dedicated to serving their communities at  
54 all times of the day and night on a voluntary basis.

55           Section 2. For the purposes of Sections 1 through 3,  
56 the following words have the following meanings:



57 (1) DEPARTMENT. A volunteer fire department certified  
58 by the State Forestry Commission and meeting the requirements  
59 of Section 9-3-17, Code of Alabama 1975.

60 (2) SQUAD. A volunteer rescue squad located in Alabama  
61 which is a member of the Alabama Association of Rescue Squads  
62 and is either administered by a board of directors or by its  
63 membership that maintains recorded minutes of its decisions.

64 (3) STATION. The location where a volunteer fire  
65 department or a volunteer rescue squad meets, trains, and  
66 stores its motorized and nonmotorized firefighting or rescue  
67 equipment.

68 (4) VOLUNTEER FIRST RESPONDER. An individual who is a  
69 member of a volunteer fire department or a member of a  
70 volunteer rescue squad.

71 Section 3. (a) To provide for the health and safety of  
72 volunteer first responders, a department or squad may use  
73 funds that are designated as restricted for accounting  
74 purposes by the Department of Examiners of Public Accounts to  
75 purchase the following:

76 (1) Kitchen equipment for the station, including  
77 refrigeration equipment, cooking equipment, microwaves, and  
78 other kitchen equipment. All kitchen equipment shall be the  
79 property of the department or squad.

80 (2) Food to be stored or refrigerated at the station  
81 for on-site consumption by volunteer first responders and  
82 electrolyte replacement or sports drinks, water, and similar  
83 liquid sustenance in any form for use by volunteer first  
84 responders during training or on a fire or rescue call.



85 (b) Any funds expended pursuant to this section shall  
86 be accounted for by the department or squad.

87 Section 4. (a) A volunteer first responder, as defined  
88 in Section 2, shall be entitled to a state income tax credit  
89 for the use of his or her personal motor vehicle to respond to  
90 fire, emergency, and rescue calls.

91 (1) The tax credit amount shall equal total annual  
92 mileage at the standard mileage allowance for state employees  
93 pursuant to Section 36-7-22, Code of Alabama 1975.

94 (2) Total annual mileage shall be recorded and verified  
95 as follows:

96 a. After each fire, emergency, or rescue call, the head  
97 of the department shall verify in writing that a first  
98 responder used a personal motor vehicle to travel from his or  
99 her home or place of employment to the fire, emergency, or  
100 rescue call, and from which the first responder returned to  
101 his or her home or place of employment, indicating the total  
102 number of miles traveled.

103 b. At the end of the calendar year, the head of the  
104 department shall provide to the first responder a signed  
105 statement of the total mileage for trips that meet the  
106 requirements of paragraph a. for the preceding year.

107 (b) The Department of Revenue may adopt rules and forms  
108 for the implementation of this section, including the  
109 following:

110 (1) A standardized certificate to be signed by the head  
111 of the department and the first responder indicating the total  
112 mileage for the year.



113           (2) A requirement that the first responder provide a  
114 copy of the certificate with his or her income tax return in  
115 order to obtain the credit.

116           (c) For purposes of this section, "head of the  
117 department" means, in the case of a volunteer fire department,  
118 the fire chief or assistant fire chief, and in the case of a  
119 rescue squad, the captain or squad leader.

120           Section 5. A county commission shall not be responsible  
121 for the expenditures by or the activities of a volunteer fire  
122 department or a volunteer rescue squad pursuant to Section 3.

123           Section 6. This act shall become effective on the first  
124 day of the third month following its passage and approval by  
125 the Governor, or its otherwise becoming law.