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As of: June 1, 2008 (3:07pm)

LCS5-1

**** Bill No. ****

Introduced By *****

By Request of the Children, Families, Health, and Human Services
Interim Committee

A Bill for an Act entitled: "An Act creating special license plates for volunteer emergency medical technicians; providing a license plate tax credit for volunteer emergency medical technicians; and providing an applicability date."

Be it enacted by the Legislature of the State of Montana:

NEW SECTION. **Section 1. Special plates for volunteer emergency medical technicians.** (1) Emergency medical technicians meeting the following requirements may be issued special volunteer emergency medical service license plates, as provided in this section:

(a) The emergency medical technician must be licensed pursuant to 50-6-202.

(b) The emergency medical technician's total reimbursement for providing emergency care may not exceed 25% of the individual's gross annual income or \$3,000 in a calendar year, whichever is greater.

(2) Subject to the provisions of 61-3-332 and except as otherwise provided in this chapter, special license plates issued pursuant to this section:

(a) must be numbered in sets of two with a different number

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on each set and must be properly displayed as provided in 61-3-301;

(b) may not be issued for a motorcycle, quadricycle, semitrailer, or pole trailer;

(c) bearing a wheelchair as the symbol of a person with a disability may be issued to a person who meets the qualifications under 61-3-332(9) and this section.

(3) Upon application, after paying all applicable fees due under [this chapter] and presenting proper identification and verification from the board of medical examiners of current licensure and volunteer status, an emergency medical technician meeting the requirements of subsection (1) must be issued a set of the special emergency medical technician license plates provided for in subsection (1).

(4) The license plates issued under [this section] may be renewed annually for as long as the individual serves as volunteer emergency medical technician pursuant to subsection (1) and provides proof of that service as required under subsection (3).

NEW SECTION. **Section 2. Credit for volunteer emergency medical technician license plates.** (1) There is a credit for taxes otherwise imposed under 15-30-103 for purchase of the special license plate authorized in [section 1] for volunteer emergency medical technicians.

(2) The tax credit is:

(a) \$120 for an individual who has purchased the license

plates and is on the active roster of an emergency medical service; or

(b) \$50 for an individual who has purchased the license plates and meets the requirements of 50-6-202 but is not on the active roster of an emergency medical service.

(3) An individual claiming the credit allowed under this section must submit:

(a) proof of purchase of the special license plate;

(b) proof that total compensation for providing emergency medical care did not exceed the limits established in [section 1]; and

(c) if claiming a tax credit of \$120, verification of active service with the emergency medical service.

(4) If the amount of the credit exceeds the taxpayer's liability under this chapter, the amount of the excess must be refunded to the taxpayer. The credit may be claimed even if the taxpayer has no tax liability.

NEW SECTION. **Section 3. {standard} Codification**

instruction. (1) [Section 1] is intended to be codified as an integral part of Title 61, chapter 3, part 4, and the provisions of Title 61, chapter 3, apply to [section 1].

(2) [Section 2] is intended to be codified as an integral part of Title 15, chapter 30, part 1, and the provisions of Title 15, chapter 30, apply to [section 2].

NEW SECTION. **Section 4. Applicability.** [This act] applies

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to license plates issued after January 1, 2010.

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