

**Unofficial Draft Copy**

As of: August 7, 2008 (11:01am)

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 a special license plate for volunteer emergency medical technicians; providing a tax credit for volunteer emergency medical technician license plates; and providing an applicability date."

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

NEW SECTION. **Section 1. Definitions.** "Volunteer emergency medical technician" means an individual who is licensed pursuant to 50-6-202 and provides emergency medical care:

(1) on the days and the times of the day chosen by the individual; and

(2) for an emergency medical service other than:

(a) a private ambulance company, unless the care is provided without compensation and outside of the individual's regular work schedule; or

(b) a private business or a public agency, as defined in 7-1-4121, that employs the individual on a regular basis with a regular, hourly wage to provide emergency medical care as part of the individual's job duties.

NEW SECTION. **Section 2. Special plates for volunteer**

**emergency medical technicians.** (1) A volunteer emergency medical technician as defined in [section 1] may be issued special volunteer emergency medical service license plates, as provided in this section, if:

(a) the individual provided at least 120 hours of emergency medical care during the previous calendar year; and

(b) the care was provided in the individual's capacity as a volunteer emergency medical technician.

(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 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, volunteer status, and volunteer activity, a volunteer 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 this section.

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

**NEW SECTION. Section 3. Credit for volunteer emergency medical technician license plates.**

(1) There is a credit for taxes otherwise imposed under 15-30-103 for purchase of:

- (a) the special license plate authorized in [section 2]; or
- (b) a generic specialty license plate for emergency medical technicians as provided for in 61-3-472 through 61-3-481.

(2) The tax credit is available to an individual who:

(a) is on the active roster of an emergency medical service other than an emergency medical service operated by:

(i) a private ambulance company, unless the individual has provided care without compensation and outside of the individual's regular work schedule; or

(ii) a public agency, as defined in 7-1-4121, or a private business that employs the individual on a regular basis with a regular, hourly wage to provide emergency medical care as part of the individual's job duties; and

(b) has served, in the previous calendar year, at least 120 hours in the individual's capacity as a volunteer emergency medical technician, as defined in [section 1].

(3) (a) The maximum tax credit is \$120 for an individual who volunteered 1,200 hours or more in the previous calendar year.

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(b) For an individual who volunteered fewer than 1,200 hours in the previous calendar year, the amount of the tax credit is calculated by dividing the number of hours volunteered by 1,200 and multiplying the resulting quotient by \$120.

(4) A maximum of 200 training hours may be counted each calendar year toward the time requirements established in subsection (3).

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

(a) proof of purchase of the special license plate or the generic specialty license plate; and

(b) verification from an emergency medical service provider that, during the previous calendar year, the individual:

(i) was active as a volunteer emergency medical technician; and

(ii) provided at least 120 hours of care in the previous year in the individual's capacity as a volunteer emergency medical technician.

(6) 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 4. {standard} Codification**

**instruction.** (1) [Section 1] is intended to be codified as an integral part of Title 50, chapter 6, part 2, and the provisions of Title 50, chapter 6, apply to [section 1].

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(2) [Section 2] 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 2].

(2) [Section 3] 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 3].

NEW SECTION. **Section 5. Applicability.** [This act] applies to license plates issued after January 1, 2010.

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