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

LCS5-4

**** Bill No. ****

Introduced By *****

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

A Bill for an Act entitled: "An Act providing tax incentives to volunteer emergency medical technicians and their employers; requiring the board of medical examiners to maintain an emergency medical technician database; amending section 50-6-203, MCA; providing an immediate effective date; and providing an applicability date."

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

NEW SECTION. **Section 1. Tax credit for volunteer emergency medical technicians.** (1) There is allowed a credit against the tax imposed by 15-30-103 for emergency medical technicians:

(a) whose total reimbursement for providing emergency medical treatment does not exceed 25% of their gross annual income or \$3,000 a calendar year, whichever is greater; and

(b) except as provided in subsection (4), who are not employed full-time or part-time by:

(i) a private ambulance company; or

(ii) a public agency, as defined in 7-1-4121, that provides emergency medical services, as defined in Title 50, chapter 6.

(2) Each calendar year, an emergency medical technician meeting the requirements of this section may claim a credit based

Unofficial Draft Copy

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LCS5-4

on the number of hours the emergency medical technician was in training related to emergency medical care, on call for an emergency medical service, or responding to calls for the emergency medical service. Except as provided in subsection (4), the credit may be claimed according to the following schedule:

(a) \$1,000, for 400 hours to 470 hours of volunteered time;

(b) \$750, for 300 hours to 399 hours;

(c) \$500, for 200 hours to 299 hours;

(d) \$250, for 100 to 199 hours;

(e) \$150, for up to 99 hours; or

(f) \$100, if the person was a trained and licensed emergency medical technician but was not on the call roster of an emergency medical service.

(3) A maximum of 40 training hours may be counted each calendar year toward the time requirements established in subsection (2).

(4) An emergency medical technician who is employed by a private ambulance company or a public agency may claim a tax credit according to the schedule in subsection (2) up to a maximum of \$250 a year if the emergency medical technician:

(a) provides emergency medical care for a licensed emergency medical service other than the emergency medical technician's regular employer;

(b) the emergency medical service is staffed primarily by volunteers; and

(c) compensation for providing the emergency medical care does not exceed the income limits established in subsection (1).

(5) The credit allowed under this section may not be refunded if the taxpayer has a tax liability less than the amount of the credit.

NEW SECTION. **Section 2. Deduction for support of emergency medical personnel.** (1) (a) In computing net income, there is a deduction allowed from the gross income received by the corporation within the year from all sources when the corporation provides an employee who is licensed as an emergency medical technician with time off from work to respond to calls received by the emergency medical service with which the employee is affiliated.

(b) The deduction is available only for employees:

(i) whose total reimbursement for providing emergency medical treatment does not exceed 25% of their gross annual income or \$3,000 a calendar year, whichever is greater; and

(ii) who are not employed full-time or part-time by a private ambulance company or a public agency, as defined in 7-1-4121, that provides emergency medical services.

(2) Each calendar year, the corporation may deduct for each employee an amount based on the number of hours for which the employee received time off to respond to calls, according to the following schedule:

(a) \$500, for 400 to 470 hours of time off;

(b) \$400, for 300 to 399 hours;

(c) \$300, for 200 to 299 hours;

(d) \$200, for 100 to 199 hours; or

Unofficial Draft Copy

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LCS5-4

(e) \$100, for up to 99 hours per year.

(3) To qualify for the deduction, the employer shall report the following information each month for inclusion in the database established pursuant to [section 4]:

(a) the name of the employee;

(b) the name of the emergency medical service for which the employee volunteers time;

(c) the dates and number of hours for which the employee was compensated while out of the office and responding to a call received by the emergency medical service with which the employee is affiliated; and

(d) confirmation from the emergency medical service that the employee was responding to a medical call during the dates and hours reported by the employer.

NEW SECTION. **Section 3. Small business corporation and partnerships -- deduction for support of emergency medical personnel.** The deduction allowed in [section 2] for employers who provide compensated time off to volunteer emergency medical technicians who meet the requirements of [section 2] is available to a small business corporation, as defined in 15-30-1101, or a partnership that meets the requirements of [section 2]. The deduction must be attributed to shareholders or partners using the same proportion that is used to report the corporation's or partnership's income or loss for Montana tax purposes.

NEW SECTION. **Section 4. Emergency medical technician**

Unofficial Draft Copy

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

LCS5-4

database. (1) The board shall maintain a database of emergency medical technicians that contains the following information for each emergency medical technician:

(a) the individual's name;

(b) the emergency medical service with which the individual is affiliated;

(c) the date the individual became affiliated with the emergency medical service;

(d) the date the individual ended affiliation with the emergency medical service, if applicable;

(e) the level of licensure attained;

(f) training courses attempted and completed;

(g) for an individual who is not employed full- or part-time by a private ambulance company or a public agency, as defined in 7-1-4121, that provides emergency medical services:

(i) the number of hours spent responding to calls;

(ii) the number of hours for which the individual was available to respond to calls;

(iii) the number of hours for which the individual was provided compensated time off from the individual's regular place of employment to respond to calls, including proof that the time was not compensated through use of vacation leave, sick leave, or compensatory time earned.

(2) The administrator of each emergency medical service shall report to the board the information required under subsection (1)(g) each month.

(3) An employer claiming a deduction against taxes under

Unofficial Draft Copy

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

LCS5-4

[section 2] shall report the information required under subsection (1)(g)(iii) each month, including confirmation from the administrator of the emergency medical service that the employee was responding to a call during the date and hours reported.

(4) The board shall provide information from the database to the department of revenue for the purposes of confirming a tax incentives claimed pursuant to [section 1] or a tax deduction claimed pursuant to [sections 2 or 3].

Section 5. Section 50-6-203, MCA, is amended to read:

"50-6-203. Rules. (1) The board, after consultation with the department of public health and human services, the department of justice, and other appropriate departments, associations, and organizations, shall adopt rules of the board implementing this part, including but not limited to:

(a) training and certification of emergency medical technicians and administration of drugs; and

(b) methods and requirements for reporting information to the emergency medical technician database provided for in [section 4].

(2) The board may, by rule, establish various levels of emergency medical technician certification and shall specify for each level the training requirements, acts allowed, recertification requirements, and any other requirements regarding the training, performance, or certification of that level of emergency medical technician that it considers

Unofficial Draft Copy

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LCS5-4

necessary, subject to the provisions of 37-1-138."

{Internal References to 50-6-203: None.}

NEW SECTION. Section 6. {standard} Codification

instruction. (1) [Sections 1 and 3] are 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 [sections 1 and 3].

(2) [Section 2] is intended to be codified as an integral part of Title 15, chapter 31, part 1, and the provisions of Title 15, chapter 31, apply to [section 2].

(3) [Section 4] 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 3].

NEW SECTION. Section 7. {standard} Effective date. (1)

Except as provided in subsection (2), [this act] is effective October 1, 2009.

(2) [Section 4 and this section] are effective on passage and approval.

NEW SECTION. Section 8. Applicability. [Sections 1 through

3] apply to tax years beginning January 1, 2010.

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{Name : Sue O'Connell
Title : Research Analyst
Agency : Legislative Services Division-111D
Phone : (406) 444-3597
E-Mail : soconnell@mt.gov}