

Public Safety and Security Committee
JOINT FAVORABLE REPORT

Bill No.: HB-5722

AN ACT ALLOWING A PERSONAL INCOME TAX DEDUCTION FOR
STIPENDS PAID TO VOLUNTEER FIREFIGHTERS AND VOLUNTEER

Title: AMBULANCE MEMBERS.

Vote Date: 3/24/2021

Vote Action: Joint Favorable Substitute

PH Date: 2/11/2021

File No.:

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SPONSORS OF BILL:

Public Safety and Security Committee

Co-Sponsors: Rep. Brian Lanoue, 45th Dist.

Rep. Patrick S. Boyd, 50th Dist.

Rep. Bill Buckbee, 67th Dist.

Rep. Tom Delnicki, 14th Dist.

Rep. Rick L. Hayes, 51st Dist.

Rep. Greg S. Howard, 43rd Dist.

Rep. Ben McGorty, 122nd Dist.

Sen. Heather S. Somers, 18th Dist.

Rep. Craig C. Fishbein, 90th Dist.

Rep. Kurt Vail, 52nd Dist.

Rep. Michael A. Winkler, 56th Dist.

Rep. Nicole Klarides-Ditria, 105th Dist.

Rep. Mark W Anderson, 62nd Dist.

Rep. Gary A. Turco, 27th Dist.

Rep. Tami Zawistowski, 61st Dist.

Rep. Devin R. Carney, 23rd Dist.

Rep. Christine Conley, 40th Dist.

Sen. Catherine A. Osten, 19th Dist.

Rep. Kevin Ryan, 139th Dist.

REASONS FOR BILL:

In the state of Connecticut, many communities are served by and are dependent upon volunteer firefighters and ambulance members. Over time, these communities and their fire departments have faced significant challenges in recruiting and retaining volunteer members.

While stipends were created to generate an incentive for recruitment and retainment of members, there exist a great many burdens on these members that debilitate that incentive especially during the COVID-19 pandemic. Under current law, stipends paid to volunteer firefighters and ambulance members are taxed by both federal and state tax. The aim of this bill is alleviate some of the burdens endured by volunteer departments and members by exempting the stipends of volunteer firefighters and ambulance members from the Connecticut Income Tax.

RESPONSE FROM ADMINISTRATION/AGENCY:

None Expressed

NATURE AND SOURCES OF SUPPORT:

Robert F Duval, President, CT Fire Chiefs Association (CFCA)

The CFCA supports this bill. The CFCA cites that even before the pandemic, it had become increasing difficult to recruit, train and retain volunteers to serve in the smaller communities of the state or support full-time firefighters in combination fire departments in other communities. The CFCA believes and stresses that it is important to maintain a trained, ready to serve, force of volunteers in our communities to focus on our citizens especially right now. The CFCA believes that this bill would remove a deterrent in finding and retaining volunteers as they state the stipends these individuals receive is not enough to recover out of pocket costs.

Nicole Klarides-Ditria, Representative-House of Representatives, State of CT & Bill Buckbee, Representative-House of Representatives, State of CT & Brian Lanoue, Representative-House of Representatives, State of CT

Rep. Klarides-Ditria, Rep. Buckbee, and Rep. Brian Lanoue support this bill. These House Representatives believe that this bill, if passed, will result in higher retention of current volunteer firefighters and higher enrollment in fire departments in the future. These House Representatives state that many CT communities are dependent on volunteer firefighters and ambulance members and that the burden for such members has only increased during the COVID-19 pandemic. In support of this bill, these legislative members stress that this bill not only helps municipalities save money, but that it is a gesture of appreciation to those that put their lives and livelihoods on the line voluntarily as a volunteer firefighter or volunteer ambulance member.

Kevin F. Burns, Chief, Pawcatuck Fire District & Kenneth W. Richards Jr., Fire Chief-Fire Marshal, Old Mystic Fire Department

The fire departments of Old Mystic and Pawcatuck support this bill strongly. These fire departments state there has been an increasing difficulty in attracting volunteers and believe that the implementation of a tax on stipends makes the effort of recruitment and retaining quality firefighters a large problem, especially during the pandemic. These fire departments cite the costs of volunteer firefighters who, after going through many hours of training, spend large expenditures for equipment and gas to travel to the many fire calls. These fire departments state that stipends do help recover out of pocket costs placed on volunteers but it falls short on these expenses, particularly with the CT taxes such stipends. As a result, the fire departments believe that the measures implemented by this bill serve as a means to encourage volunteerism whilst also retain those who already engage in this service.

Ted Schroll, CT Firefighter Association

The CT Firefighter Association supports this bill. It is the belief of the CT Firefighter Association that this bill appears to be a follow-up to Federal Legislation named the Volunteer Responder Incentive Protection Act (VRIPA) passed the U. S. Congress in December 2020.

NATURE AND SOURCES OF OPPOSITION:

None Expressed

Reported by: John Gerke, Intern

Date: 4/5/2021