Bill Fact Sheet – December 5, 2025 https://legilist.com

Bill page: https://legilist.com/bill/107/s/3012

S 3012

A bill to amend the Internal Revenue Code of 1986 to exclude from income and employment taxes and wage witholding property tax rebates and other benefits provided to volunteer firefighters and emergency medical responders.

Congress: 107 (2001–2003, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Sep 26, 2002

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Sep 26, 2002)

Official Text: https://www.congress.gov/bill/107th-congress/senate-bill/3012

Sponsor

Name: Sen. Dodd, Christopher J. [D-CT]

Party: Democratic • State: CT • Chamber: Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Lieberman, Joseph I. [D-CT]	$D \cdot CT$		Oct 3, 2002

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 26, 2002

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
107 HR 5416	Identical bill	Sep 19, 2002: Referred to the House Committee on Ways and Means.

Summary (as of Sep 26, 2002)

Amends the Internal Revenue Code to exclude from income and employment taxes and wage withholding a rebate of real or personal property taxes, or any other benefit, provided by a State or political subdivision on account of services performed as a member of a qualified volunteer emergency response organization.

Actions Timeline

- Sep 26, 2002: Introduced in Senate
- Sep 26, 2002: Sponsor introductory remarks on measure. (CR S9431-9432)
- Sep 26, 2002: Read twice and referred to the Committee on Finance.