

S 420

Protecting Volunteer Firefighters and Emergency Responders Act

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Feb 10, 2015

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

Latest Action: Read twice and referred to the Committee on Finance. (Feb 10, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/420>

Sponsor

Name: Sen. Toomey, Patrick [R-PA]

Party: Republican • **State:** PA • **Chamber:** Senate

Cosponsors (22 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Ayotte, Kelly [R-NH]	R · NH		Feb 10, 2015
Sen. Bennet, Michael F. [D-CO]	D · CO		Feb 10, 2015
Sen. Coons, Christopher A. [D-DE]	D · DE		Feb 10, 2015
Sen. Cotton, Tom [R-AR]	R · AR		Feb 10, 2015
Sen. Donnelly, Joe [D-IN]	D · IN		Feb 10, 2015
Sen. Flake, Jeff [R-AZ]	R · AZ		Feb 10, 2015
Sen. Franken, Al [D-MN]	D · MN		Feb 10, 2015
Sen. Grassley, Chuck [R-IA]	R · IA		Feb 10, 2015
Sen. Heitkamp, Heidi [D-ND]	D · ND		Feb 10, 2015
Sen. Isakson, Johnny [R-GA]	R · GA		Feb 10, 2015
Sen. Kaine, Tim [D-VA]	D · VA		Feb 10, 2015
Sen. King, Angus S., Jr. [I-ME]	I · ME		Feb 10, 2015
Sen. Manchin, Joe, III [D-WV]	D · WV		Feb 10, 2015
Sen. Merkley, Jeff [D-OR]	D · OR		Feb 10, 2015
Sen. Moran, Jerry [R-KS]	R · KS		Feb 10, 2015
Sen. Murkowski, Lisa [R-AK]	R · AK		Feb 10, 2015
Sen. Murphy, Christopher [D-CT]	D · CT		Feb 10, 2015
Sen. Portman, Rob [R-OH]	R · OH		Feb 10, 2015
Sen. Scott, Tim [R-SC]	R · SC		Feb 10, 2015
Sen. Tester, Jon [D-MT]	D · MT		Feb 10, 2015
Sen. Warner, Mark R. [D-VA]	D · VA		Feb 10, 2015
Sen. Wicker, Roger F. [R-MS]	R · MS		Feb 10, 2015

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 10, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 2658	Identical bill	Jun 4, 2015: Referred to the House Committee on Ways and Means.
114 HR 1191	Identical bill	May 22, 2015: Became Public Law No: 114-17.

Summary (as of Feb 10, 2015)

Protecting Volunteer Firefighters and Emergency Responders Act

This bill amends the Internal Revenue Code to exclude services rendered by bona-fide volunteers providing firefighting and prevention services, emergency medical services, or ambulance services to a state or local government or a tax-exempt charitable organization from the category of services usually rendered by an employee of an applicable large employer subject to the mandate to provide minimum essential health care coverage under the Patient Protection and Affordable Care Act (PPACA), thus exempting such employers from PPACA requirements with respect to such volunteers.

The bill defines "bona fide volunteer" as an employee of any government entity and any tax-exempt charitable organization whose only compensation is in the form of: (1) reimbursement for (or reasonable allowance for) reasonable expenses incurred in the performance of volunteer services, or (2) reasonable benefits (including length-of-service awards) and nominal fees customarily paid by similar entities for the services of volunteers.

Actions Timeline

- **Feb 10, 2015:** Introduced in Senate
- **Feb 10, 2015:** Read twice and referred to the Committee on Finance.