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114TH CONGRESS
1ST SESSION

H. R. 33

AN ACT

To amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Protecting Volunteer Firefighters and Emergency Responders Act''.

SEC. 2. EMERGENCY SERVICES, GOVERNMENT, AND CERTAIN NONPROFIT VOLUNTEERS.

(a) IN GENERAL.—Section 4980H(c) of the Internal Revenue Code of 1986 is amended by redesignating paragraphs (5), (6), and (7) as paragraphs (6), (7), and (8), respectively, and by inserting after paragraph (4) the following new paragraph:

''(5) SPECIAL RULES FOR CERTAIN EMERGENCY SERVICES, GOVERNMENT, AND NONPROFIT VOLUNTEERS.—

''(A) EMERGENCY SERVICES VOLUNTEERS.—Qualified services rendered as a bona fide volunteer to an eligible employer shall not be taken into account under this section as service provided by an employee. For purposes of the preceding sentence, the terms 'qualified services', 'bona fide volunteer', and 'eligible employer' shall have the respective meanings given such terms under section 457(e).

''(B) CERTAIN OTHER GOVERNMENT AND NONPROFIT VOLUNTEERS.—

''(i) IN GENERAL.—Services rendered as a bona fide volunteer to a specified em-

ployer shall not be taken into account under this section as service provided by an employee.

"(ii) BONA FIDE VOLUNTEER.—For purposes of this subparagraph, the term 'bona fide volunteer' means an employee of a specified employer whose only compensation from such employer is in the form of—

"(I) reimbursement for (or reasonable allowance for) reasonable expenses incurred in the performance of services by volunteers, or

"(II) reasonable benefits (including length of service awards), and nominal fees, customarily paid by similar entities in connection with the performance of services by volunteers.

"(iii) SPECIFIED EMPLOYER.—For purposes of this subparagraph, the term 'specified employer' means—

"(I) any government entity, and

"(II) any organization described in section 501(c) and exempt from tax under section 501(a).

"(iv) COORDINATION WITH SUBPARAGRAPH (A).—This subparagraph shall not fail to apply with respect to services merely because such services are qualified services (as defined in section 457(e)(11)(C)).".

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2013.

Passed the House of Representatives January 12, 2015.

Attest:

Clerk.

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