

## 115TH CONGRESS 1ST SESSION

## S. 1238

To amend the Internal Revenue Code of 1986 to increase and make permanent the exclusion for benefits provided to volunteer firefighters and emergency medical responders.

## IN THE SENATE OF THE UNITED STATES

May 25, 2017

Ms. Collins (for herself, Mr. Cardin, Mr. Schumer, Mr. Blumenthal, Ms. Klobuchar, Mr. Rounds, and Mr. Merkley) introduced the following bill; which was read twice and referred to the Committee on Finance

## A BILL

To amend the Internal Revenue Code of 1986 to increase and make permanent the exclusion for benefits provided to volunteer firefighters and emergency medical responders.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 SECTION 1. SHORT TITLE.
- 4 This Act may be cited as the "Volunteer Responder
- 5 Incentive Protection Act of 2017".

- 1 SEC. 2. BENEFITS PROVIDED TO VOLUNTEER FIRE-
- 2 FIGHTERS AND EMERGENCY MEDICAL RE-
- 3 SPONDERS.
- 4 (a) Increase in Dollar Limitation on Quali-
- 5 FIED PAYMENTS.—Subparagraph (B) of section
- 6 139B(c)(2) of the Internal Revenue Code of 1986 is
- 7 amended by striking "\$30" and inserting "\$50".
- 8 (b) Reimplementing and Making Permanent
- 9 Benefits.—Section 139B of the Internal Revenue Code
- 10 of 1986 is amended by striking subsection (d).
- 11 (c) Effective Date.—The amendments made by
- 12 this section shall apply to taxable years beginning after
- 13 December 31, 2017.

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