

## Calendar No. 30

114TH CONGRESS  
1ST SESSION**H. R. 1191**

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IN THE SENATE OF THE UNITED STATES

MARCH 18, 2015

Received; read the first time

MARCH 19, 2015

Read the second time and placed on the calendar

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**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.

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 “Protecting Volunteer  
5 Firefighters and Emergency Responders Act”.

1 **SEC. 2. EMERGENCY SERVICES, GOVERNMENT, AND CER-**  
2 **TAIN NONPROFIT VOLUNTEERS.**

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

8 “(5) SPECIAL RULES FOR CERTAIN EMERGENCY  
9 SERVICES, GOVERNMENT, AND NONPROFIT VOLUN-  
10 TEERS.—

11 “(A) EMERGENCY SERVICES VOLUN-  
12 TEERS.—Qualified services rendered as a bona  
13 fide volunteer to an eligible employer shall not  
14 be taken into account under this section as  
15 service provided by an employee. For purposes  
16 of the preceding sentence, the terms ‘qualified  
17 services’, ‘bona fide volunteer’, and ‘eligible em-  
18 ployer’ shall have the respective meanings given  
19 such terms under section 457(e).

20 “(B) CERTAIN OTHER GOVERNMENT AND  
21 NONPROFIT VOLUNTEERS.—

22 “(i) IN GENERAL.—Services rendered  
23 as a bona fide volunteer to a specified em-  
24 ployer shall not be taken into account  
25 under this section as service provided by  
26 an employee.

1           “(ii) BONA FIDE VOLUNTEER.—For  
2 purposes of this subparagraph, the term  
3 ‘bona fide volunteer’ means an employee of  
4 a specified employer whose only compensa-  
5 tion from such employer is in the form  
6 of—

7                   “(I) reimbursement for (or rea-  
8 sonable allowance for) reasonable ex-  
9 penses incurred in the performance of  
10 services by volunteers, or

11                   “(II) reasonable benefits (includ-  
12 ing length of service awards), and  
13 nominal fees, customarily paid by  
14 similar entities in connection with the  
15 performance of services by volunteers.

16           “(iii) SPECIFIED EMPLOYER.—For  
17 purposes of this subparagraph, the term  
18 ‘specified employer’ means—

19                   “(I) any government entity, and

20                   “(II) any organization described  
21 in section 501(c) and exempt from tax  
22 under section 501(a).

23           “(iv) COORDINATION WITH SUBPARA-  
24 GRAPH (A).—This subparagraph shall not  
25 fail to apply with respect to services merely

1                   “(iv) COORDINATION WITH SUBPARA-  
2                   GRAPH (A).—This subparagraph shall not  
3                   fail to apply with respect to services merely  
4                   because such services are qualified services  
5                   (as defined in section 457(e)(11)(C)).”.

6           (b) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to months beginning after Decem-  
8 ber 31, 2013.

Passed the House of Representatives March 17,  
2015.

Attest:

KAREN L. HAAS,  
*Clerk.*



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