

SENATE BILL NO. 63

INTRODUCED BY R. LAIBLE

BY REQUEST OF THE CHILDREN, FAMILIES, HEALTH, AND HUMAN SERVICES INTERIM COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LAWS RELATING TO EMERGENCY MEDICAL TECHNICIANS; DEFINING VOLUNTEER EMERGENCY MEDICAL TECHNICIAN; PROVIDING A TAX INCENTIVES INCENTIVE TO VOLUNTEER EMERGENCY MEDICAL TECHNICIANS ~~AND THEIR EMPLOYERS~~; REQUIRING THE BOARD OF MEDICAL EXAMINERS TO MAINTAIN AN EMERGENCY MEDICAL TECHNICIAN DATABASE; AMENDING SECTION 50-6-203, MCA; AND PROVIDING EFFECTIVE DATES AND AN APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. Section 1. Definition. "Volunteer emergency medical technician" means an individual who is licensed pursuant to this part and provides emergency medical care:

- (1) on the days and the times of the day chosen by the individual; and
- (2) for an emergency medical service other than:

(a) a private ambulance company, unless the care is provided without compensation and outside of the individual's regular work schedule; or

(b) a private business or a public agency, as defined in 7-1-4121, that employs the individual on a regular basis with a regular, hourly wage to provide emergency medical care as part of the individual's job duties.

NEW SECTION. Section 2. Tax credit for volunteer emergency medical technicians. (1) There is allowed a credit against the tax imposed by 15-30-103 for a volunteer emergency medical technician, as defined in [section 1], if the individual provided at least 120 hours of emergency medical care ~~in the previous calendar~~ DURING THE TAX year in the individual's capacity as a volunteer emergency medical technician.

(2) (a) A volunteer emergency medical technician meeting the requirements of this section may claim a credit based on the number of hours the individual, in a volunteer capacity, was:

- (i) in training related to emergency medical care; OR

~~(ii) on call; or~~



1 ~~(iii)~~(ii) responding to calls.

2 (b) (i) The maximum tax credit is ~~\$1,000~~ \$100 for an individual who volunteered 1,200 hours or more in
3 the tax year.

4 (ii) For an individual who volunteered fewer than 1,200 hours in the tax year, the amount of the tax credit
5 is calculated by dividing the number of hours volunteered by 1,200 and multiplying the resulting quotient by
6 ~~\$1,000~~ \$100.

7 (3) A maximum of 200 training hours may be counted each tax year toward the time requirements
8 established in this section.

9 (4) If the amount of the credit exceeds the taxpayer's liability under this chapter, the amount of the
10 excess must be refunded to the taxpayer. The credit may be claimed even if the taxpayer has no tax liability.

11
12 ~~———— **NEW SECTION. Section 3. Deduction for support of emergency medical personnel.** (1) In~~
13 ~~computing net income, there is a deduction allowed from the gross income received by the corporation within the~~
14 ~~year from all sources when the corporation provides an employee who is a volunteer emergency medical~~
15 ~~technician, as defined in [section 1], with time off from regularly scheduled work hours to respond to calls received~~
16 ~~by the emergency medical service provider with which the employee is affiliated on a volunteer basis.~~

17 ~~———— (2) Each tax year, the corporation may deduct for each employee an amount based on the number of~~
18 ~~hours for which the employee received time off in the year to respond to calls, according to the following~~
19 ~~schedule:~~

20 ~~———— (a) \$500 for 400 to 470 hours;~~

21 ~~———— (b) \$400 for 300 to 399 hours;~~

22 ~~———— (c) \$300 for 200 to 299 hours;~~

23 ~~———— (d) \$200 for 100 to 199 hours; or~~

24 ~~———— (e) \$100 for up to 99 hours.~~

25 ~~———— (3) To qualify for the deduction, the employer shall report the following information to the department of~~
26 ~~revenue:~~

27 ~~———— (a) the name of the employee;~~

28 ~~———— (b) the name of the emergency medical service for which the employee volunteers time;~~

29 ~~———— (c) the dates and number of hours for which the employee was away from the job to respond to a call~~
30 ~~received by the emergency medical service with which the employee is affiliated on a volunteer basis; and~~

1 ~~_____ (d) confirmation from the emergency medical service that the employee was responding to a medical~~
 2 ~~call during the dates and hours reported by the employer.~~

3
 4 ~~_____ **NEW SECTION. Section 4. Small business corporation and partnerships -- deduction for support**~~
 5 ~~**of emergency medical personnel.** The deduction allowed in [section 3] for employers who provide time off to~~
 6 ~~volunteer emergency medical technicians, as defined in [section 1], is available to a small business corporation,~~
 7 ~~as defined in 15-30-1101, or a partnership if the corporation or partnership meets the requirements of [section~~
 8 ~~3]. The deduction must be attributed to shareholders or partners using the same proportion that is used to report~~
 9 ~~the corporation's or partnership's income or loss for Montana tax purposes.~~

10
 11 NEW SECTION. Section 3. Emergency medical technician database. (1) The board shall maintain
 12 a database of emergency medical technicians that contains the following information for each emergency medical
 13 technician:

- 14 (a) the individual's name;
- 15 (b) the emergency medical service with which the individual is affiliated, if applicable;
- 16 (c) the date the individual became affiliated with the emergency medical service;
- 17 (d) the date the individual ended affiliation with the emergency medical service, if applicable;
- 18 (e) the level of licensure attained;
- 19 (f) training courses attempted and completed and the number of hours of training obtained each year;
- 20 and
- 21 (g) for a volunteer emergency medical technician, as defined in [section 1], the number of hours:
- 22 (i) spent responding to calls; and
- 23 (ii) for which the individual was on call.

24 (2) The administrator of each emergency medical service shall report to the board the information
 25 required under subsection (1) on a regular basis as determined by the board, but no later than January 15 of each
 26 year for information related to the previous calendar year.

27 (3) The board shall provide information from the database to the department of revenue for the purposes
 28 of confirming a tax credit claimed pursuant to [section 2].

29
 30 **Section 4.** Section 50-6-203, MCA, is amended to read:

