Background
The original bill drafts involving incentives for volunteer emergency medical technicians defined a volunteer EMT by using income limits established in 27-1-714, the so-called "Good Samaritan" law. This statute limits liability exposure for volunteer ambulance personnel who provide assistance at the scene of an accident or emergency. That definition recognizes that "volunteers" may receive some compensation for their time.

The Children, Families, Health, and Human Services Interim Committee took public comment on proposed bill drafts using that income standard as a basis for defining which EMTs would be considered volunteers and thus qualify for tax incentives.

Based on public comment, the revised bill drafts contain a new definition.

Revised Definition of Volunteer EMT
The revised drafts eliminate the reference to monetary compensation and instead use a set of guidelines that recognize any EMT as a volunteer if they provide emergency medical care on the days and times of their own choosing for an emergency medical service that is not:

- a private business or a public agency that employs the person on a regular basis with a regular wage to provide emergency care as part of their job duties, or

- a private ambulance company, unless the EMT is providing care without compensation outside of the regular work schedule as part of a volunteer activity by the company.

The new definition allows paid EMTs to be considered volunteers for the purposes of obtaining a special license plate and receiving tax incentives under any of the following circumstances:

- They work for a private ambulance company, private business, or public agency but also volunteer for another EMS provider during their off-duty hours.

- They work for a private ambulance company but volunteer time during their off-duty hours when the company is providing a staffed ambulance as a community service.

- They work for a county- or hospital-based ambulance service but are not scheduled or compensated on a regular basis.