Statutory Guideline for Definition of “Volunteer”
The SJR 5 bill drafts generally define “volunteer” using the reimbursement guidelines established in Montana’s “Good Samaritan” law, which provides liability protection to people who provide assistance at the scene of an accident or emergency as follows:

27-1-714. Limits on liability for emergency care rendered at scene of accident or emergency. (1) Any person licensed as a physician and surgeon under the laws of the state of Montana, any volunteer firefighter or officer of any nonprofit volunteer fire company, or any other person who in good faith renders emergency care or assistance without compensation except as provided in subsection (2) at the scene of an emergency or accident is not liable for any civil damages for acts or omissions other than damages occasioned by gross negligence or by willful or wanton acts or omissions by such person in rendering such emergency care or assistance.

(2) Subsection (1) includes a person properly trained under the laws of this state who operates an ambulance to and from the scene of an emergency or renders emergency medical treatment on a volunteer basis so long as the total reimbursement received for such volunteer services does not exceed 25% of his gross annual income or $3,000 a calendar year, whichever is greater.....

Other statutes referenced in the various EMS bill drafts are listed below.

LCS5-1: Specialty License Plates/Tax Credit

50-6-202. Definitions. As used in this part, the following definitions apply:
(1) "Board" means the Montana state board of medical examiners provided for in 2-15-1731.
(2) "Emergency medical technician" means a person who has been specially trained in emergency care in a training program approved by the board and certified by the board as having demonstrated a level of competence suitable to treat victims of injury or other emergent condition.

15-30-103. Rate of tax. (1) There must be levied, collected, and paid for each tax year upon the taxable income of each taxpayer subject to this tax, after making allowance for exemptions and deductions as provided in this chapter, a tax on the brackets of taxable income as follows:
(a) on the first $2,300 of taxable income or any part of that income, 1%;
(b) on the next $1,800 of taxable income or any part of that income, 2%;
(c) on the next $2,100 of taxable income or any part of that income, 3%;
(d) on the next $2,200 of taxable income or any part of that income, 4%;
(e) on the next $2,400 of taxable income or any part of that income, 5%;
(f) on the next $3,100 of taxable income or any part of that income, 6%;
(g) on any taxable income in excess of $13,900 or any part of that income, 6.9%....
50-5-101. Definitions. As used in parts 1 through 3 of this chapter, unless the context clearly indicates otherwise, the following definitions apply:...

(23) (a) "Health care facility" or "facility" means all or a portion of an institution, building, or agency, private or public, excluding federal facilities, whether organized for profit or not, that is used, operated, or designed to provide health services, medical treatment, or nursing, rehabilitative, or preventive care to any individual. The term includes chemical dependency facilities, critical access hospitals, end-stage renal dialysis facilities, home health agencies, home infusion therapy agencies, hospices, hospitals, infirmaries, long-term care facilities, intermediate care facilities for the developmentally disabled, medical assistance facilities, mental health centers, outpatient centers for primary care, outpatient centers for surgical services, rehabilitation facilities, residential care facilities, and residential treatment facilities.

(b) The term does not include offices of private physicians, dentists, or other physical or mental health care workers regulated under Title 37, including licensed addiction counselors.

LCS5-4: Tax Incentives

7-1-4121. General definitions. As used in 7-1-4121 through 7-1-4127 and 7-1-4129 through 7-1-4149, unless otherwise provided, the following definitions apply:...

(18) "Public agency" means a political subdivision, Indian tribal council, state or federal department or office, or the Dominion of Canada or any provincial department or office or political subdivision.

50-6-302. Definitions. As used in this part, unless the context requires otherwise, the following definitions apply:...

(4) "Emergency medical service" means a prehospital or interhospital emergency medical transportation or treatment service provided by an ambulance or nontransporting medical unit.

LCS5-5: EMS Grant Program

15-70-125. Highway nonrestricted account. There is a highway nonrestricted account in the state special revenue fund. All interest and penalties collected under this chapter, except those collected by a justice’s court, must, in accordance with the provisions of 17-2-124, be placed in the highway nonrestricted account. All interest and income earned on the account must be deposited to the credit of the account and any unexpended balance in the account must remain in the account.