

116TH CONGRESS
1ST SESSION

S. _____

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

Ms. COLLINS (for herself, Mr. CARDIN, Mr. SCHUMER, Mr. BLUMENTHAL, Ms. KLOBUCHAR, Mr. MERKLEY, and Mr. DURBIN) introduced the following bill; which was read twice and referred to the Committee on

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 2019”.

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, 2019.