

116TH CONGRESS
1ST SESSION

H. R. 1241

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 HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2019

Mr. LARSON of Connecticut (for himself, Mr. KELLY of Pennsylvania, Mr. PASCRELL, Mr. KING of New York, Mr. COURTNEY, Mr. RODNEY DAVIS of Illinois, Mr. DEFazio, Ms. DELAURO, Ms. DELBENE, Mr. FITZPATRICK, Ms. PINGREE, Mr. RYAN, Mr. SWALWELL of California, Mr. WALBERG, Mr. BRINDISI, Mr. BLUMENAUER, and Mr. THOMPSON of Pennsylvania) introduced the following bill; which was referred to the Committee on Ways and Means

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.—

10 (1) IN GENERAL.—Section 139B of the Internal
11 Revenue Code of 1986 is amended by striking sub-
12 section (d).

13 (2) EFFECTIVE DATE.—The amendment made
14 by this subsection shall apply with respect to taxable
15 years beginning after December 31, 2019.

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