

2024 -- H 7484

LC004100

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2024

A N A C T

RELATING TO STATE AFFAIRS AND GOVERNMENT -- COMPOSITION OF FIRE DISTRICT AND PUBLIC UTILITY DISTRICT BOARDS OF COMMISSIONERS -- VOLUNTEER FIREFIGHTER RECRUITMENT ACT

Introduced By: Representatives Place, and Quattrocchi

Date Introduced: February 02, 2024

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Title 42 of the General Laws entitled "STATE AFFAIRS AND  
2 GOVERNMENT" is hereby amended by adding thereto the following chapter:

3 CHAPTER 166

4 COMPOSITION OF FIRE DISTRICT AND PUBLIC UTILITY DISTRICT BOARDS OF  
5 COMMISSIONERS -- VOLUNTEER FIREFIGHTER RECRUITMENT ACT

6 **42-166-1. Fire districts.**

7 Any individual receiving a pension from the State of Rhode Island shall be allowed to serve  
8 in any capacity on fire district boards or commissions. No compensation of ten thousand dollars  
9 (\$10,000) or less for chairpersons; five thousand dollars (\$5,000) or less for officers; and one  
10 thousand dollars (\$1,000) or less for members on the fire department and volunteer department and  
11 cities and towns boards and commissions or hours worked for said compensation shall be reported  
12 to any agency of the state except for the purposes of taxation.

13 **42-166-2. Pascoag utility district.**

14 The Pascoag utility district created by chapter 58 of title 45 shall allow any individual  
15 receiving a pension from the State of Rhode Island to serve in any capacity on its board of utility  
16 commissioners. No compensation of ten thousand dollars (\$10,000) or less for chairpersons; five  
17 thousand dollars (\$5,000) or less for officers; and one thousand dollars (\$1,000) or less for members  
18 on the fire department and volunteer department and town boards and commissions or hours

1 worked for said compensation shall be reported to any agency of the state except for the purposes  
2 of taxation.

3 SECTION 2. Chapter 44-3 of the General Laws entitled "Property Subject to Taxation" is  
4 hereby amended by adding thereto the following section:

5 **44-3-68. Fire districts - Exemptions for volunteer firefighters.**

6 Any fire district or any municipal volunteer fire department is hereby authorized, by a  
7 majority vote of its members, at its annual meeting, to exempt from taxation, a specified dollar  
8 amount of real and/or personal property of any volunteer firefighter. This section provides  
9 authorization of the exemption as voted; provided, however, it shall not be construed as mandatory.

10 SECTION 3. Chapter 44-30 of the General Laws entitled "Personal Income Tax" is hereby  
11 amended by adding thereto the following section:

12 **44-30-104. Volunteer firefighter income tax credit.**

13 (a) "Firefighter", for the purposes of this section, means a volunteer who performs the  
14 duties connected with the control and extinguishment of fires or the maintenance and use of  
15 firefighting apparatus and equipment, including a volunteer engaged in this activity who is  
16 transferred or promoted to a supervisory or administrative position.

17 (b) Any individual who volunteers as a firefighter shall be allowed to take a state income  
18 tax credit for:

19 (1) Tuition or fees for the participation of the volunteer firefighter in professional  
20 development courses related to service as a firefighter; and

21 (2) Uniforms used by the volunteer firefighter in service as a firefighter.

22 (c) Any future reimbursement to the volunteer for included expenses shall be deemed  
23 income in the year received if the volunteer firefighter used the tax credit.

24 (d) If any volunteer firefighter receives reimbursement for expenses included in subsection  
25 (b) of this section, they shall not be eligible for an income tax credit pursuant to this section.

26 SECTION 4. This act shall take effect upon passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

A N A C T

RELATING TO STATE AFFAIRS AND GOVERNMENT -- COMPOSITION OF FIRE  
DISTRICT AND PUBLIC UTILITY DISTRICT BOARDS OF COMMISSIONERS --  
VOLUNTEER FIREFIGHTER RECRUITMENT ACT

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1           This act would allow any individual receiving a pension from the State of Rhode Island to  
2 serve on fire district boards and the Pascoag utility district board. This act also would not require  
3 reporting of minimum compensation levels or hours worked for said compensation to any state  
4 agency, except for tax purposes.

5           This act would further authorize fire districts or any municipal volunteer fire departments  
6 to provide for an exemption from real and personal property taxes for volunteer firefighters and  
7 would allow volunteer firefighters who pay for their own training and equipment to receive an  
8 income tax credit.

9           This act would take effect upon passage.

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