



Southington Fire Department

Harold L. Clark
Fire Chief

310 North Main Street
P.O. Box 289
Southington, Connecticut 06489
Telephone (860) 621-3202

THOMAS R. WISNER
Asst. Fire Chief
Fire Marshal

August 28, 2012

Senator Richard Blumenthal
90 State House Square, 10th floor
Hartford, CT 06103

Dear Senator Blumenthal:

As a chief officer of a combination fire department, I have seen the decline in recruitment and retention of volunteer firefighters, which has affected fire departments nationwide.

I am writing to ask for your support of HR 2353/S. 933 and HR 376/S. 1911 respectively. These bills, known as the Volunteer Responder Incentive Protection Reauthorization Act (VRIPRA) and the Volunteer Emergency Services Recruitment and Retention Act (VESRRA), will reinstate tax exemptions for volunteer firefighters. Reinstating the exemptions will assist the Southington Fire Department in our recruitment and retention efforts. Please refer to the following article:

Pending Legislation Would Reduce Burdensome Impact of Federal Taxation of Volunteer Benefits

In an effort to boost recruitment and retention of volunteer emergency responders, many communities provide modest incentives. The Internal Revenue Service considers volunteer benefits to be taxable income and has become strident in recent years in making sure that local fire departments report it as such. Federal taxation reduces the incentive value of volunteer benefits, and having to process tax paperwork for dozens of volunteer emergency service personnel can be a significant obstacle on smaller communities that do not have full-time administrative staff.

The Volunteer Responder Incentive Protection Reauthorization Act (VRIPRA) and the Volunteer Emergency Services Recruitment and Retention Act (VESRRA) have been introduced to help reduce the burdensome impact of federal taxation on volunteer benefits. VRIPRA (H.R. 2353/S. 933) would exempt all property tax benefits and up to \$600 per year of other types of benefits that volunteers receive from being subject to federal income and withholding taxes. A similar provision was enacted in 2007 but expired at the end of 2010 when Congress failed to extend it. As a result, thousands of volunteer emergency responders across the country now pay higher taxes on their benefits.

VESRRA (H.R. 376/S. 1911) clarifies the treatment of length of service award programs (LOSAP) under the federal tax code. Specifically, this bill would make LOSAP contributions guaranteed and portable, give communities the flexibility to make higher

annual contributions into an individual volunteer's LOSAP, and allow private, nonprofit emergency response agencies to elect to have their plans be considered governmental for the purposes of taxation.

Volunteer emergency responders donate countless hours of their time and put their lives on the line to serve their communities and protect their friends and neighbors. After sacrificing so much, these brave public servants shouldn't be put in the position of having to pay the federal government for the right to volunteer. Communities that rely on volunteers shouldn't have to navigate unnecessarily complicated and burdensome tax rules if they want to provide modest benefits that demonstrate appreciation for donated services.

Contact your U.S. Representative and Senators using the NVFC's Capwiz service today and ask them to co-sponsor VRIPRA and VESRRA.

Once again, I am asking for your support in passing these two acts. Please do not hesitate to contact me if you have any questions at hclark@southington.org.

Sincerely,

A handwritten signature in black ink, appearing to read 'H. Clark', written over a printed name and title.

Harold L. Clark
Fire Chief