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Date: (Filing No. S-)

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STATE OF MAINE
SENATE
131ST LEGISLATURE
FIRST SPECIAL SESSION

SENATE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to S.P. 727, L.D. 1802, “An Act to Add Certain Volunteer Firefighters to the Definition of "Volunteer Firefighter"”

Amend the amendment by striking out all of section 3 and inserting the following:

Sec. 3. 36 MRSA §5217-F, as enacted by PL 2021, c. 731, §5, is amended to read:
§5217-F. Employer support for volunteer firefighters and volunteer municipal emergency medical services persons and volunteer municipal firefighters

For tax years beginning on or after January 1, 2022, an employer who employs an individual who is a volunteer firefighter, ~~as defined in Title 30-A, section 3151, subsection 4,~~ or a volunteer municipal emergency medical services person or, for tax years beginning on or after January 1, 2025, a volunteer municipal firefighter and who permits that employee to respond to fire calls or emergency medical services calls, as appropriate, during hours when the employee is scheduled to work without a reduction in pay is eligible for a credit against the tax imposed by this Part equal to the compensation that is paid to the employee at the employee's regular rate of pay during the time when the employee is away from work due to firefighting or emergency response responsibilities. For the purposes of this subsection, "volunteer firefighter" has the same meaning as in Title 30-A, section 3151, subsection 4; "volunteer municipal emergency medical services person" means an emergency medical services person as defined in Title 32, section 83, subsection 12 who responds to emergency medical services calls from a municipality and who receives no compensation from the municipality other than injury and death benefits; and "volunteer municipal firefighter" has the same meaning as in Title 30-A, section 3151, subsection 5.'

Amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SENATE AMENDMENT

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SUMMARY

This amendment delays until tax years beginning on or after January 1, 2025 the tax credit for employers of volunteer municipal firefighters.

SPONSORED BY: _____

(Senator ROTUNDO, M.)

COUNTY: Androscoggin