

109<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3012

To amend the Internal Revenue Code of 1986 to exclude from gross income health care subsidy payments made to employers by local governments on behalf of volunteer firefighters.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 21, 2005

Mr. ANDREWS introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income health care subsidy payments made to employers by local governments on behalf of volunteer firefighters.

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 Firefighters’  
5 Protection Act of 2005”.

1 **SEC. 2. EXCLUSION OF HEALTH CARE SUBSIDY PAYMENTS**  
2 **MADE ON BEHALF OF VOLUNTEER FIRE-**  
3 **FIGHTERS.**

4 (a) GENERAL RULE.—Part III of subchapter B of  
5 chapter 1 of the Internal Revenue Code of 1986 (relating  
6 to items specifically excluded from gross income) is  
7 amended by inserting after section 139A the following new  
8 section:

9 **“SEC. 139B. HEALTH CARE SUBSIDY PAYMENTS MADE ON**  
10 **BEHALF OF VOLUNTEER FIREFIGHTERS.**

11 “(a) GENERAL RULE.—In the case of an employer,  
12 gross income does not include amounts received in a tax-  
13 able year as a qualified health care subsidy payment.

14 “(b) QUALIFIED HEALTH CARE SUBSIDY PAY-  
15 MENT.—For purposes of subsection (a), the term ‘quali-  
16 fied health care subsidy payment’ means a payment  
17 which—

18 “(1) is made by a political subdivision of a  
19 State to the taxpayer under a qualified volunteer  
20 firefighter agreement, and

21 “(2) does not exceed the aggregate of the appli-  
22 cable premiums (within the meaning of section  
23 4980B(f)(4)) for insurance which constitutes med-  
24 ical care (as defined in section 213(d)) for the em-  
25 ployees of such taxpayer who are qualified volunteer  
26 firefighters, their spouses, and dependents.

