

§5217-F. Employer support for volunteer firefighters, 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, 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. [PL 2023, c. 478, §3 (AMD).]

SECTION HISTORY

PL 2021, c. 731, §5 (NEW). PL 2023, c. 478, §3 (AMD).

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