

110TH CONGRESS
2D SESSION

H. R. 5694

To amend the Internal Revenue Code of 1986 to allow a deduction for certain travel expenses of qualified emergency volunteers.

IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2008

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

A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for certain travel expenses of qualified emergency volunteers.

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 Firefighter/
5 Emergency Medical Service Gas Price Relief Act of 2008”.

6 **SEC. 2. ALLOWANCE OF DEDUCTION FOR TRAVEL EX-**
7 **PENSES OF EMERGENCY VOLUNTEERS.**

8 (a) IN GENERAL.—Part VII of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 (relating to
10 additional itemized deductions for individuals) is amended

1 by redesignating section 224 as section 225 and by insert-
2 ing after section 223 the following new section:

3 **“SEC. 224. TRAVEL EXPENSES OF EMERGENCY VOLUN-**
4 **TEERS.**

5 “(a) ALLOWANCE OF DEDUCTION.—In the case of a
6 qualified emergency volunteer, there shall be allowed as
7 a deduction for the taxable year an amount equal to the
8 qualified travel expenses paid or incurred by the qualified
9 emergency volunteer during the taxable year.

10 “(b) DOLLAR LIMITATION.—The amount allowed as
11 a deduction under subsection (a) with respect to a quali-
12 fied emergency volunteer for any taxable year shall not
13 exceed \$250.

14 “(c) QUALIFIED EMERGENCY VOLUNTEER.—For
15 purposes of this section, the term ‘qualified emergency vol-
16 unteer’ means a volunteer who provides firefighting or
17 emergency medical services in conjunction with a qualified
18 volunteer emergency response organization (as defined in
19 section 139B).

20 “(d) QUALIFIED TRAVEL EXPENSES.—For purposes
21 of this section, the term ‘qualified travel expenses’
22 means—

23 “(1) the distance traveled by the qualified
24 emergency volunteer in a motor vehicle (as defined
25 in section 30(c)(2)) owned by such volunteer to and

1 from a qualified volunteer emergency response orga-
2 nization (as defined in section 139B) or the scene of
3 an emergency with respect to which such volunteer
4 provides firefighting or emergency medical services,
5 multiplied by

6 “(2) the standard mileage rate (as defined in
7 section 170(i)).

8 “(e) DENIAL OF DOUBLE BENEFIT.—No deduction
9 shall be allowed under subsection (a) for any expense for
10 which a deduction or credit is allowed under any other
11 provision of this chapter.”.

12 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
13 PAYER ITEMIZES OTHER DEDUCTIONS.—Subsection (a)
14 of section 62 of such Code (defining adjusted gross in-
15 come) is amended by inserting before the last sentence the
16 following new paragraph:

17 “(22) TRAVEL EXPENSES OF EMERGENCY VOL-
18 UNTEERS.—The deduction allowed by section 224.”.

19 (c) CLERICAL AMENDMENT.—The table of sections
20 for part VII of subchapter B of chapter 1 of such Code
21 is amended by striking the item relating to section 224
22 and by inserting after section 223 the following new items:

“Sec. 224. Travel expenses of emergency volunteers.

“Sec. 225. Cross reference.”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2007.

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