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Internal Revenue Code Section 139B

Benefits provided to volunteer firefighters and emergency medical responders

(a) In general.

In the case of any member of a qualified volunteer emergency response organization, gross income shall not include-

- (1) any qualified State and local tax benefit, and
- (2) any qualified payment.

(b) Denial of double benefits.

In the case of any member of a qualified volunteer emergency response organization-

- (1) the deduction under 164 shall be determined with regard to any qualified State and local tax benefit, and
- (2) expenses paid or incurred by the taxpayer in connection with the performance of services as such a member shall be taken into account under section 170 only to the extent such expenses exceed the amount of any qualified payment excluded from gross income under subsection (a).

(c) Definitions.

For purposes of this section-

(1) Qualified State and local tax benefit.

The term "qualified state and local tax benefit" means any reduction or rebate of a tax described in paragraph (1), (2), or (3) of section 164(a) provided by a State or political division thereof on account of services performed as a member of a qualified volunteer emergency response organization.

(2) Qualified payment.

(A) In general. The term "qualified payment" means any payment (whether reimbursement or otherwise) provided by a State or political division thereof on account of the performance of services as a member of a qualified volunteer emergency response organization.

(B) Applicable dollar limitation. The amount determined under subparagraph (A) for any taxable year shall not exceed \$50 multiplied by the number of months during such year that the taxpayer performs such services.

(3) Qualified volunteer emergency response organization.

The term "qualified volunteer emergency response organization" means any volunteer organization-

(A) which is organized and operated to provide firefighting or emergency medical services for persons in the State or political subdivision, as the case may be, and

(B) which is required (by written agreement) by the State or political subdivision to furnish firefighting or emergency medical services in such State or political subdivision.

(d) Repealed.