

VOLUNTEER EMERGENCY RESPONDERS INCENTIVE ACT LB 886 FREQUENTLY ASKED QUESTIONS:

1. Certification Administrator - Here's what you must do:

- A. Be confirmed and approved by your "Governing Body." The Governing Body is the governmental unit which oversees operations of the volunteer department. It will be the city, village, or rural or suburban fire protection district, depending upon your department.
- B. "Keep and maintain records" and award points based on the criteria in LB 886. If you have problems in locating the language contained in LB 886, contact the office. LB 886 has been codified in Nebraska statutes and appears as §77-3010 to §77-3105.
- C. Provide each department member with notice of the total points he or she accumulated during each 6-month period of each year. This must be on a calendar year basis.
- D. **DEADLINE** - No later than 30 days after the end of the calendar year (January 30), you are required to submit to the Governing Body of the city, village, or rural or suburban fire protection district a written report identifying the name of each volunteer member; the number of points accumulated by each member during the calendar year of service; and the names of the members who qualified as emergency responders (50+ points).
- E. **DEADLINE** - No later than 30 days after the end of the calendar year (January 30), you must notify each member that failed to qualify (-50 points) in writing by mailing the notification by first-class United States mail, postage prepaid, to the last known address of such volunteer members.

2. Do I have to qualify in consecutive years:

No. If you qualify one year (qualifying year), miss the next year and then qualify again the following year, you will earn the tax credit.

3. If I am an officer of the department (§77-3103(6)) and awarded ten points for completing the term as an officer, can I also earn points for attending the meetings (§77-3103(5))?

It is believed that you can. Although §77-3103(8) prohibits qualifying in "more than one category," it is believed that you can earn points as an officer.

4. Split Department questions:

A. Can I earn points for just fire and/or rescue calls?

It is believed that depends on the language in your Constitution and By-Laws. To earn points in the category for responding to 10% of the emergency response calls, the reference in the law is to calls which are dispatched from his or her assigned station or company during the year of service and relevant to the appropriate duty category of the person. If your By-Laws separately identify a "fire company" and a separate "EMS company," it is believed that you could earn points by responding to 10% of the emergency response calls made by the separate fire company or the separate EMS company. If your department does not differentiate, it is believed that you will need to make 10% of the combined total.

B. Can I earn meetings, drills, training, and fire prevention for both fire and rescue?

Yes! There is no language in the bill that separates these activities.

5. Multiple Department Questions:

A. Can I earn points from two departments?

It is believed that a person can earn points from more than one department for training, but not for responses.

B. Can I earn two tax credits for one year? In other words, the tax credit is for \$250.00 in one year. Can I earn \$500.00 tax credit for one year?

It is believed the Department of Revenue will track a person's eligibility to receive a tax credit based upon your social security number. Only one tax credit of \$250.00 can be received in a calendar year. However, if both you and your spouse are on the same or different departments, each of you would be able to qualify for separate tax credits in the same calendar year.

C. My wife and I are both on a department and file our taxes jointly. If we qualify, can we both receive the tax credit?

Yes. "The Department has determined that both spouses may separately qualify and programmed for these situations. Even if they file jointly, we will recognize credits earned by both spouses."

6. Is there a form available for the Governing Body to file with the Nebraska Department of Revenue?

Yes! The NSVFA has created a form for the Governing Body to use in reporting to the Nebraska Department of Revenue. Though use of the form created by the NSVFA is not mandatory, it is suggested your Governing Body use the NSVFA created form. At a minimum, the Governing Body letter must include their legal names, addresses, and the last four digits of their social security number.

7. Does NSVFA have some sample tracking forms to get us started?

Yes! The NSVFA does have some sample forms that have been used by member departments to track points under LB 886. If your department has a form or any other system you have been using to track calls, we would encourage you to try to make that work. FireRescue1, FireHouse software and others are commercially available and have been reported to do a good job of tracking points for this tax credit.

8. What are the dates/deadlines we need to meet?

Your department's "Certification Administrator" must track the points each of your members earn throughout the year. They must provide each member the points they have accumulated "**during each six-month period.**" And, by **January 30th**, they must provide your "Governing Body" the name and total points by each volunteer AND the names of those who qualified as emergency responders.

Your "Governing Body" must "certify" a list of those who qualified by **February 10th**, as well as submit a list to the Department of Revenue of those who qualified by **February 15th**.

9. Where must the Governing Body's certification list be mailed?

Nebraska Department of Revenue
PO Box 94818
Lincoln, NE 68509-4818

10. I am trying to make a last minute filing. Is there a fax or e-mail address I can send the certified list to?

Yes: Lee Glaser
Nebraska Department of Revenue
E-mail: lee.glaser@nebraska.gov
Fax: (402) 471-5669

11. When sending in the report to the Department of Revenue, who actually

needs to send and sign the report?

The law requires your Governing Body to “approve and certify” the list of volunteers that have qualified (by February 10th) and then “file with the Department of Revenue a certified list” (by February 15th). We believe that either the mayor, city clerk or rural fire district president would be appropriate to sign the report.