

118TH CONGRESS
1ST SESSION

H. R. 3104

To amend the Internal Revenue Code of 1986 to provide a charitable deduction for the service of volunteer firefighters and emergency medical and rescue personnel.

IN THE HOUSE OF REPRESENTATIVES

MAY 5, 2023

Mr. MOLINARO (for himself and Ms. KUSTER) 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 provide a charitable deduction for the service of volunteer firefighters and emergency medical and rescue personnel.

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 “Helping Our Heroes
5 Act”.

1 **SEC. 2. ALLOWANCE OF CHARITABLE DEDUCTION FOR THE**
2 **SERVICE OF VOLUNTEER FIREFIGHTERS AND**
3 **EMERGENCY MEDICAL AND RESCUE PER-**
4 **SONNEL.**

5 (a) IN GENERAL.—Section 170 of the Internal Rev-
6 enue Code of 1986 is amended by striking subsection (p)
7 and inserting the following new subsection:

8 “(p) SERVICE OF VOLUNTEER FIREFIGHTERS AND
9 EMERGENCY MEDICAL PERSONNEL TREATED AS CHARI-
10 TABLE CONTRIBUTION.—

11 “(1) IN GENERAL.—Each hour of qualified
12 services rendered by an individual as a bona fide vol-
13 unteer shall be treated for purposes of this section
14 as a contribution of \$20 to the organization to which
15 such services are rendered.

16 “(2) LIMITATION.—Not more than 300 hours
17 of qualified services shall be taken into account
18 under paragraph (1) with respect to any individual
19 for any taxable year.

20 “(3) DEFINITIONS.—For purposes of this sub-
21 section—

22 “(A) BONA FIDE VOLUNTEER.—An indi-
23 vidual shall be treated as a bona fide volunteer
24 if the only compensation received by such indi-
25 vidual for performing qualified services is in the
26 form of—

1 “(i) reimbursement for (or a reason-
2 able allowance for) reasonable expenses in-
3 curred in the performance of such services,
4 or

5 “(ii) reasonable benefits (including
6 length of service awards), and fees for such
7 services, customarily paid by eligible em-
8 ployers in connection with the performance
9 of such services by volunteers.

10 “(B) QUALIFIED SERVICES.—The term
11 ‘qualified services’ means fire fighting and pre-
12 vention services, emergency medical and rescue
13 services, ambulance services, civil air patrol,
14 and search and rescue services. Such term shall
15 include all training and training-related activi-
16 ties related to the services described in the pre-
17 ceding sentence which are required or author-
18 ized by the organization referred to in para-
19 graph (1).

20 “(4) VERIFICATION.—A contribution to which
21 this subsection applies shall be verified in such man-
22 ner as the Secretary may provide.

23 “(5) INFLATION ADJUSTMENT.—In the case of
24 any taxable year beginning in a calendar year after

1 2024, the \$20 amount contained in paragraph (1)
2 shall be increased by an amount equal to—

3 “(A) such dollar amount, multiplied by

4 “(B) the cost-of-living adjustment deter-
5 mined under section 1(f)(3) for the calendar
6 year in which the taxable year begins deter-
7 mined by substituting ‘calendar year 2023’ for
8 ‘calendar year 2016’ in subparagraph (A)(ii)
9 thereof.

10 Any increase determined under the preceding sen-
11 tence which is not a multiple of \$1 shall be rounded
12 to the nearest multiple of \$1.

13 “(6) EXCLUSION FOR MEMBERS OF CON-
14 GRESS.—Services rendered during any period with
15 respect to which such individual is a Member of
16 Congress (as defined in section 2106 of title 5,
17 United States Code) shall not be treated as qualified
18 services for purposes of this subsection.”.

19 (b) ALLOWANCE OF DEDUCTION TO INDIVIDUALS
20 WHO DO NOT ELECT TO ITEMIZE DEDUCTIONS.—Sec-
21 tion 63(b) of such Code is amended by striking paragraph
22 (4) and inserting the following new paragraph:

23 “(4) so much of the deduction allowed under
24 section 170 for the taxable year as does not exceed
25 the amount of such deduction which would be deter-

1 mined if only contributions treated as made under
2 section 170(p) by reason of services rendered during
3 such taxable year were taken into account.”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2023.

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