

Congressional Fire Services Institute
International Association of Fire Chiefs
National Association of Towns and Townships
National Volunteer Fire Council

May 23, 2007

The Honorable Chris Dodd
United States Senate
Washington, D.C. 20510

The Honorable Gordon Smith
United States Senate
Washington, D.C. 20510

Dear Senators Dodd and Smith:

On behalf of our organizations, we would like to thank you for introducing the "Volunteer Responder Incentive Protection Act" in the Senate. This legislation will rightly allow state and local governments the flexibility to develop beneficial incentives for volunteer firefighters and emergency medical personnel without federal interference.

America's fire service relies heavily on volunteers, who comprise more than 70% of the nation's firefighters. Volunteer firefighters and emergency medical personnel must balance increasing demands on their community service with the struggle to maintain their career and family obligations in today's two-income families. Due to these obstacles, the number of volunteer firefighters across the nation dropped from 880,000 in 1984 to 795,600 in 2005. All the while, America's volunteer firefighters and emergency medical personnel stand ready for an increasing number of challenges, including structural fires, medical emergencies, natural hazards, and homeland security events.

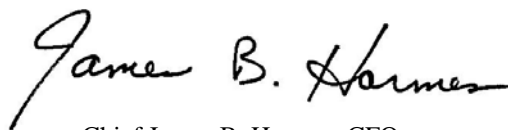
To encourage involvement, many localities offer small incentives to volunteer firefighters and emergency medical personnel to assist local departments with recruitment and retention. In 2002, the Internal Revenue Service began to count such incentives as taxable income, and ruled that property tax abatements and other sources of support to volunteers should be considered as "income" and subject to federal taxation. As result, volunteer personnel in many states must now pay taxes on such incentives as local property tax rebates, local tax credits, personal vehicle gas allowances, certain uniform allowances, discounted municipal water and even annual appreciation dinners.

We believe that taxation of such incentives hinders the recruitment and retention of volunteer emergency responders. Your legislation will serve as a beneficial catalyst to buoy volunteerism and we thank you for your continued support of America's fire service community.

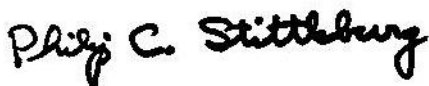
Sincerely,



William Jenaway, President
Congressional Fire Services Institute



Chief James B. Harmes, CFO
President, International Association of Fire Chiefs



Philip C. Stittleburg, Chairman
National Volunteer Fire Council



R. Keith Hite, President
National Association of Towns and Townships