



# INTERNATIONAL ASSOCIATION OF FIRE CHIEFS

*Providing leadership for the fire and emergency services since 1873*

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## VIA FACSIMILE

June 24, 2005

The Honorable John B. Larson  
U.S. Representative  
1005 Longworth House Office Building  
Washington, D.C. 20515-0701  
FAX: (202) 225-1031

Dear Representative Larson:

On behalf of the 12,500 members of the International Association of Fire Chiefs (IAFC), I would like to thank you for sponsoring H.R. 1405, the "Volunteer Responder Incentive Protection Act of 2005." This legislation would exempt from federal taxation property tax rebates and other benefits that states and localities offer to volunteer firefighters. The IAFC is proud to support this important legislation, and urges Congress to act on it expeditiously.

America's fire service relies heavily on volunteerism. In fact, more than 70% of the nation's firefighters are volunteers. These dedicated individuals must balance this public service with their personal lives and their full-time jobs. Perhaps because of these pressures, the number of volunteer firefighters across the nation dropped from 880,000 in 1984 to 800,050 in 2003.

America's fire service must deal with an increasing number of challenges. The fire service responds to a variety of threats, including structural fires, medical emergencies, natural hazards, and homeland security events.

In order to encourage citizens to volunteer as firefighters, state and local governments have pursued a number of incentive programs, such as property tax rebates, to recruit more volunteer firefighters. Unfortunately, the IRS counts these incentives as taxable income. The IAFC believes that taxing such incentives makes them ineffective, and hinders the recruitment and retention of volunteer emergency responders.

We commend you for introducing H.R. 1405 to address the problem. Your legislation would exempt property tax rebates and other benefits from federal taxation. This legislation would allow state and local governments the flexibility to develop successful incentives for volunteer firefighters without federal interference. Additional firefighters will mean safer communities.

We urge the Congress to support this legislation and will work with you to ensure its passage.

Sincerely,

Chief Robert A. DiPoli, Ret.  
President