



# HOUSE COMMITTEE ON APPROPRIATIONS

## FISCAL NOTE

HOUSE BILL NO. 1705

PRINTERS NO. 2297

PRIME SPONSOR: Gabler

### COST / (SAVINGS)

FUND	FY 2019/20	FY 2020/21
General Fund	\$0	\$0

**SUMMARY:** House Bill 1705, Printer's Number 2297, amends Title 35 (Health and Safety) further providing for definitions, real property tax credit and for rejection and appeal in incentives for municipal volunteers of fire companies and nonprofit EMS agencies.

**ANALYSIS:** Current law authorizes any municipality to provide a tax credit against residential real property owned and occupied by a certified active volunteer. The amount of the tax credit authorized by ordinance or resolution of the municipality shall not exceed 20% of the tax liability of the active volunteer.

This legislation adds "school district" to the definition of "municipality" and increases the amount of the tax credit allowed from not in excess of 20% to not in excess of 100% of the tax liability of the active volunteer.

The act shall take effect in 60 days.

**FISCAL IMPACT:** Enactment of this legislation will have no adverse fiscal impact on Commonwealth funds. The amendatory language in the bill authorizes municipalities and school districts to provide a 100% tax credit against real property taxes on property owned and occupied by a certified active volunteer. Any newly authorized tax credits or increases in currently provided tax credits must be authorized by ordinance or resolution at the discretion of the municipality or school district.

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House Appropriations Committee (R)

**DATE:** October 22, 2019

*Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*