

**Suspend the Rules and Pass the Bill, H.R. 3979, with an Amendment**

**(The amendment strikes all after the enacting clause and inserts a new text)**

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3979

To amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 31, 2014

Mr. BARLETTA (for himself, Mr. BACHUS, Mr. BARR, Mr. COLLINS of New York, Mr. COTTON, Mr. RODNEY DAVIS of Illinois, Mr. FINCHER, Mr. FITZPATRICK, Mr. GARDNER, Mr. GERLACH, Mr. GRIMM, Mr. HANNA, Mr. HUIZENGA of Michigan, Mr. JONES, Mr. JOYCE, Mr. LANCE, Mr. LOBIONDO, Mr. MARINO, Mr. MCKINLEY, Mr. MEADOWS, Mr. MEEHAN, Mrs. MILLER of Michigan, Mr. PERRY, Mr. PITTS, Mr. RENACCI, Mr. RUNYAN, Mr. SHUSTER, Mr. SIMPSON, Mr. THOMPSON of Pennsylvania, Mr. GRIFFIN of Arkansas, Ms. JENKINS, Mr. REED, Mr. REICHERT, Mr. KELLY of Pennsylvania, Mr. TIBERI, Mr. YOUNG of Indiana, and Mr. SAM JOHNSON of Texas) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

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 “Protecting Volunteer  
5 Firefighters and Emergency Responders Act of 2014”.

6 **SEC. 2. EMERGENCY SERVICES, GOVERNMENT, AND CER-**  
7 **TAIN NONPROFIT VOLUNTEERS.**

8       (a) IN GENERAL.—Section 4980H(c) of the Internal  
9 Revenue Code of 1986 is amended by redesignating para-  
10 graphs (5), (6), and (7) as paragraphs (6), (7), and (8),  
11 respectively, and by inserting after paragraph (4) the fol-  
12 lowing new paragraph:

13               “(5) SPECIAL RULES FOR CERTAIN EMERGENCY  
14 SERVICES, GOVERNMENT, AND NONPROFIT VOLUN-  
15 TEERS.—

16               “(A) EMERGENCY SERVICES VOLUN-  
17 TEERS.—Qualified services rendered as a bona  
18 fide volunteer to an eligible employer shall not  
19 be taken into account under this section as  
20 service provided by an employee. For purposes  
21 of the preceding sentence, the terms ‘qualified  
22 services’, ‘bona fide volunteer’, and ‘eligible em-  
23 ployer’ shall have the respective meanings given  
24 such terms under section 457(e).

1                   “(B) CERTAIN OTHER GOVERNMENT AND  
2                   NONPROFIT VOLUNTEERS.—

3                   “(i) IN GENERAL.—Services rendered  
4                   as a bona fide volunteer to a specified em-  
5                   ployer shall not be taken into account  
6                   under this section as service provided by  
7                   an employee.

8                   “(ii) BONA FIDE VOLUNTEER.—For  
9                   purposes of this subparagraph, the term  
10                  ‘bona fide volunteer’ means an employee of  
11                  a specified employer whose only compensa-  
12                  tion from such employer is in the form  
13                  of—

14                   “(I) reimbursement for (or rea-  
15                   sonable allowance for) reasonable ex-  
16                   penses incurred in the performance of  
17                   services by volunteers, or

18                   “(II) reasonable benefits (includ-  
19                   ing length of service awards), and  
20                   nominal fees, customarily paid by  
21                   similar entities in connection with the  
22                   performance of services by volunteers.

23                   “(iii) SPECIFIED EMPLOYER.—For  
24                   purposes of this subparagraph, the term  
25                   ‘specified employer’ means—

1                   “(I) any government entity, and  
2                   “(II) any organization described  
3                   in section 501(c) and exempt from tax  
4                   under section 501(a).

5                   “(iv) COORDINATION WITH SUBPARA-  
6                   GRAPH (A).—This subparagraph shall not  
7                   fail to apply with respect to services merely  
8                   because such services are qualified services  
9                   (as defined in section 457(e)(11)(C)).”.

10           (b) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to months beginning after Decem-  
12 ber 31, 2013.