

# NEWS

FEB. 15 2017

## **ACT 172 OF 2016 TAKES EFFECT AUTHORIZING MUNICIPAL TAX CREDITS TO FIRE AND EMS VOLUNTEERS**

On November 21, 2016, Pennsylvania Governor Tom Wolf signed into law HB1683 (Act 172 of 2016) authorizing municipalities to grant fire and emergency medical service (EMS) volunteers certain credits toward local taxes. Under Act 172, which took effect on January 20, 2017, municipalities may now offer a credit available to a volunteer's local earned income tax up to the entire amount of the tax paid, and a real estate tax credit not to exceed 20% of the volunteer's real estate tax liability. Municipalities enact a Volunteer



Service Credit Program by passing an ordinance and enacting policies supporting the Program.

Only volunteers who apply and qualify under a Volunteer Service Credit Program enacted by a participating municipality are eligible for tax credits. To be eligible under such a Program, a volunteer must submit an application for certification to the chief of the volunteer fire company or the supervisor or chief of the nonprofit emergency medical services agency where the volunteer serves.

Act 172 provides a list of activities that fire and EMS chiefs and

supervisors must refer to when determining if the volunteer is eligible to participate in a Program. Fire and EMS chiefs and supervisors must sign-off on volunteers who meet the requirements of a Program and submit a notarized list of eligible volunteers to the governing body of the municipality no later than 45 days before tax notices are distributed. Each municipality may decide whether to implement such a Program in their community.

Municipalities and elected officials that desire to implement a Volunteer Service Credit Program should contact their solicitor to discuss the necessary ordinance and policies to establish such a Program.

For more information contact Mark P. Thompson.

(<https://www.lambmcerlane.com/attorneys/mark-p-thompson/>) [mthompson@lambmcerlane.com](mailto:mthompson@lambmcerlane.com)

(<mailto:mthompson@lambmcerlane.com>). 610-701-4407

Mark is a partner at Lamb McErlane. He concentrates his practice on municipal, land use, environmental law and property tax assessment matters. Mark serves as Solicitor for numerous municipalities in Pennsylvania.

NEWS

**In this article:**

---



**MARK P. THOMPSON**  
([HTTPS://WWW.LAMBMCKERLANE.COM/ATTORNEYS/MARK-](https://www.lambmcerlane.com/attorneys/mark-)

---

**< PREVIOUS ARTICLE**

([HTTPS://WWW.LAMBMCKERLANE.COM/NEWS/LAMB-MCERLANE-PC-NAMED-TOP-LAW-FIRM-PHILADELPHIA-BUSINESS-JOURNAL/](https://www.lambmcerlane.com/news/lamb-mc-erlane-pc-named-top-law-firm-philadelphia-business-journal/))

**NEXT ARTICLE >**

([HTTPS://WWW.LAMBMCKERLANE.COM/NEWS/LAMB-MCERLANE-PARTNER-PRAISES-EXEMPLARY-WORK-COUNTYS-VOTER-SERVICES-PRESIDENTIAL-RECOUNT-VISTA-TODAY-ARTICLE-FEATUREING-JAMES-MCKERLANE/](https://www.lambmcerlane.com/news/lamb-mc-erlane-partner-praises-exemplary-work-countys-voter-services-presidential-recount-vista-today-article-featuring-james-mc-erlane/))

---

## NEWS

Contact Us Today for a Consultation →

(<https://www.lambmcerlane.com/consultation-request/>)

24 E. Market Street  
P.O. Box 565  
West Chester, PA 19381  
Phone 610.430.8000 (tel:+16104308000)

14 South Bryn Mawr Avenue  
Suite 210  
Bryn Mawr, PA 19010  
Phone 610.527.9200 (tel:+16105279200)

 (<https://www.facebook.com/Lamb-McErlane>)  
 (<https://www.linkedin.com/company/lamb-mcerlane>)  
 (<https://twitter.com/LambMcErlane>)  
 (<https://plus.google.com/+LambMcErlanePCWestChester>)

Areas of Practice (<https://www.lambmcerlane.com/areas-of-practice/>)

Appellate (<https://www.lambmcerlane.com/areas-of-practice/appellate/>)

Attorney Discipline / Ethical Matters (<https://www.lambmcerlane.com/areas-of-practice/attorney-discipline-ethical-matters/>)

Banking and Finance (<https://www.lambmcerlane.com/areas-of-practice/banking-and-finance/>)

Business (<https://www.lambmcerlane.com/areas-of-practice/business/>)

Criminal (<https://www.lambmcerlane.com/areas-of-practice/criminal/>)

Education (<https://www.lambmcerlane.com/areas-of-practice/education/>)

Election Law (<https://www.lambmcerlane.com/areas-of-practice/election-law/>)

Employment (<https://www.lambmcerlane.com/areas-of-practice/employment/>)

Environmental (<https://www.lambmcerlane.com/areas-of-practice/environmental/>)

Estates, Wills, and Trusts (<https://www.lambmcerlane.com/areas-of-practice/estates-wills-and-trusts/>)

Family Law / Divorce (<https://www.lambmcerlane.com/areas-of-practice/family-law/>)

Government Liability & Civil Rights Defense (<https://www.lambmcerlane.com/areas-of-practice/government-liability-civil-rights-defense/>)

Health Law (<https://www.lambmcerlane.com/areas-of-practice/health-law/>)

Litigation (<https://www.lambmcerlane.com/areas-of-practice/litigation/>)

Municipal Finance (<https://www.lambmcerlane.com/areas-of-practice/municipal-finance/>)

Municipal, Land Use, and Condemnation Law (<https://www.lambmcerlane.com/areas-of-practice/municipal-land-use-and-condemnation-law/>)

Personal Injury (<https://www.lambmcerlane.com/areas-of-practice/personal-injury/>)

Real Estate (<https://www.lambmcerlane.com/areas-of-practice/real-estate/>)

Workers Compensation (<https://www.lambmcerlane.com/areas-of-practice/workers-compensation/>)

About (<https://www.lambmcerlane.com/about/>)

Overview (<https://www.lambmcerlane.com/about/#overview>)

History (<https://www.lambmcerlane.com/about/#history>)

Community (<https://www.lambmcerlane.com/about/#community>)

Recognition (<https://www.lambmcerlane.com/about/#recognition>)

Our Attorneys (<https://www.lambmcerlane.com/attorneys/>)

News (<https://www.lambmcerlane.com/news/>)

Articles (<https://www.lambmcerlane.com/articles/>)

Careers (<https://www.lambmcerlane.com/careers/>)

Contact (<https://www.lambmcerlane.com/contact-us/>)

Client Portal (<https://www.lambmcerlane.com/client-portal/>)

[Schedule a Consultation \(https://www.lambmcerlane.com/consultation-request/\)](https://www.lambmcerlane.com/consultation-request/)

© 2019 Lamb McErlane PC

site by durkan group (<https://durkangroup.com>)