

RESOLUTION NO. 2022 - 197

**RESOLUTION OF THE TOWNSHIP OF BARNEGAT,
COUNTY OF OCEAN, STATE OF NEW JERSEY IN
SUPPORT OF SENATE BILL S-1697 AND STATE
ASSEMBLY BILL A-757 IN SUPPORT OF THE STATE
ALLOWING CERTAIN VOLUNTEER FIREFIGHTERS,
RESCUE AND FIRST AID SQUAD MEMBERS TO
CLAIM \$5,000 INCOME TAX DEDUCITON**

WHEREAS, this bill permits volunteer firefighters and first aid or rescue squad members to claim an additional exemption of \$5,000 to be taken as a deduction from their gross income if the meet certain qualifications; and

WHEREAS, under the bill, firefighters may claim the \$5,000 deduction if they: 1) volunteered during the entire tax year; 2) performed 60% of fire duty; and 3) had, January 1st of the tax year, attained the range of Firefighter I Certified according to approved standards; and

WHEREAS, to satisfy the “60% of fire duty” requirement, volunteer firefighters without duty hours must have responded to 60% of the regular alarms and drills in which the department or force participated and volunteer firefighters with duty hours must have at least 400 duty hours during a calendar year of which not more than 50% was for drills; and

WHEREAS, First aid or rescue squad members may claim the deduction if they: 1) volunteered during the entire tax year; 2) performed 10% of the rescue duty; and 3) had, by January 1st of the tax year, either passed an approved training program or qualified as an emergency medical technician. To satisfy the “10% of rescue duty” requirement, first aid or rescue squad members who volunteer with duty hours must complete at least 400 hours of duty during the year, of which not more than 50% is for

drills. If they volunteer without duty hours, the squad members must attend and render first aid at not less than 10% of the regular alarms and participate in 60% of the drills; and

WHEREAS, this bill defines duty hours as those during which volunteers committed themselves to respond to alarms. The bill requires eligible volunteers to submit proof with their tax claim that they are entitled to the deduction. The Director of the Division of Taxation is responsible for establishing the manner of this proof.

WHEREAS, an official of each fire department or force is responsible for providing a list of firefighters who are eligible for the deduction for the previous tax year to the Department of Community Affairs by March 31st. Similarly, an official of the rescue or first aid squad is responsible for providing a list of squad members who are eligible for the deduction for the previous tax year to the Department of Health and Senior Services by March 31st. The lists are to be made available to the Director of the Division of Taxation for verification purposes; and

NOW, THEREFORE, BE IT RESOLVED, by the Township Committee of the Township of Barnegat, County of Ocean, State of New Jersey, as follows:

1. Senate Bill S-1697 sponsored by Senator Christopher J. Connors and Senator Kristin M. Corrado with co-sponsorship by Senator James W. Holzapfel and Senator Edward Durr and State Assembly Bill A-757 sponsored by Assemblywoman Dianne C. Gove, Assemblyman Brian E. Rumpf and Assemblyman Sean T. Kean with co-sponsorship by Assemblywoman Dunn, Assemblymen Catalano and McGuckin is supported by the Township Committee of the Township of Barnegat, County of Ocean, State of New Jersey.

2. Copies of this resolution be distributed to the Governor and Lieutenant Governor, the New Jersey State Legislature 3rd, 9th, 10th, 12th, 25th, 30th and 40th District Legislators, Ocean County Commissioners, all other Boards of Commissioners in the State of New Jersey League of Municipalities, Mayor and Council of Ocean County towns.

That a certified copy of said Resolution be forwarded to the follow:

1. Barnegat Volunteer Fire Company
2. Barnegat Volunteer First Aid

CERTIFICATION

I, Donna M. Manno, Municipal Clerk, of the Township of Barnegat, County of Ocean, State of New Jersey, do hereby certify that the foregoing resolution was duly adopted by the Township Committee of said Township at their Reorganization meeting held in the Municipal Complex, 900 West Bay Avenue, Barnegat on June 9, 2022.

Donna M. Manno, RMC
Municipal Clerk