

House Concurrent Resolution No. 26

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES ROORDA (Sponsor), COOKSON, ELLINGER, HURST,
HINSON AND KOLKMEYER (Co-sponsors).

5943H.011

2 **WHEREAS**, the Internal Revenue Service (IRS) considers volunteers who receive
3 nominal benefits to be common law employees of the agencies that they serve; and

4 **WHEREAS**, the Patient Protection and Affordable Care Act (PPACA) requires large
5 employers to provide full-time employees with health insurance coverage; and

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7 **WHEREAS**, the IRS is required to enforce the PPACA mandate that employers provide
8 health insurance and as a result many fire and emergency medical services (EMS) agencies could
9 end up facing penalties starting in 2015 if they do not offer health insurance benefits to their
10 volunteers; and

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12 **WHEREAS**, fire and EMS agencies do not have the resources to provide health benefits
13 to their volunteers, and individual volunteers have no expectation of receiving such benefits from
14 the agencies they serve; and

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16 **WHEREAS**, the National Volunteer Fire Council has sent a letter to the IRS requesting
17 clarification in the final implementing regulations for the PPACA that volunteers will not be
18 treated as employees under that act; and

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20 **WHEREAS**, the IRS has not, at this time, indicated how it will proceed; and

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22 **WHEREAS**, the 113th United States Congress has introduced H.R. 3685 and S. 1798,
23 proposing the Protecting Volunteer Firefighters and Emergency Responders Act, to make clear
24 that fire and EMS agencies will not be required to offer volunteer personnel health insurance,
25 even if they receive other nominal benefits.

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27 **NOW, THEREFORE, BE IT RESOLVED** that the members of the House of
28 Representatives of the Ninety-seventh General Assembly, First Regular Session, the Senate
29 concurring therein, hereby strongly encourage the United States Congress to pass the Protecting
30 Volunteer Firefighters and Emergency Responders Act so that fire and EMS agencies do not face
31 penalties if they do not offer health insurance benefits to their volunteers.

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33 **BE IT FURTHER RESOLVED** that the Chief Clerk of the Missouri House of
34 Representatives be instructed to prepare a properly inscribed copy of this resolution for the

35 Majority and Minority Leaders of the United States Senate and United States House of
36 Representatives and for each member of the Missouri Congressional delegation.

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