

CHAPTER 76

GOVERNMENT - MUNICIPAL

SENATE BILL 07-007

BY SENATOR(S) Taylor, Tochtrop, Williams, Kester, Penry, Wiens, Brophy, Fitz-Gerald, Isgar, Keller, Kopp, Renfroe, Romer, Sandoval, Schultheis, Schwartz, Shaffer, and Tapia;
also REPRESENTATIVE(S) Witwer, Liston, Riesberg, Green, Hicks, Jahn, Kerr A., Kerr J., Madden, McGihon, Primavera, Rice, Rose, Stafford, and Todd.

AN ACT**CONCERNING THE QUALIFICATION AS A VOLUNTEER FIREFIGHTER FOR PURPOSES OF A VOLUNTEER FIREFIGHTER PENSION PLAN.**

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 31-30-1102 (2), (4), and (9), Colorado Revised Statutes, are amended to read:

31-30-1102. Definitions. As used in this part 11, unless the context otherwise requires:

(2) "District" means a fire protection district or county improvement district in this state having fire department members and offering fire protection services, AND ANY COUNTY THAT PROVIDES FUNDING, INCLUDING VOLUNTEER PENSION FUNDING, THROUGH INTERGOVERNMENTAL COOPERATION FOR THE PROVISION OF FIRE PROTECTION SERVICES.

(4) "Fire department member" means a volunteer firefighter who is in a fire department that serves a municipality, COUNTY, or district and who accrues benefits in the volunteer firefighter pension fund.

(9) (a) "Volunteer firefighter" means a firefighter who renders service to a fire department in a municipality, COUNTY, or district, ~~and~~ who does not receive compensation ~~under a contract of employment~~ as a firefighter, AND WHO IS NOT CLASSIFIED AS AN EMPLOYEE FOR PURPOSES OF THE FEDERAL "FAIR LABOR STANDARDS ACT OF 1938", AS AMENDED, BASED ON PAYMENTS, FEES, OR BENEFITS THAT THE FIREFIGHTER RECEIVES. "Volunteer firefighter" may include other

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

designations or titles given to firefighters provided that the firefighter meets all of the requirements for being a volunteer firefighter in this part 11.

(b) For the purposes of this subsection (9), "compensation" does not include:

(I) Actual expenses incurred by and reimbursed to a volunteer firefighter; ~~or~~

(II) Salary lost as a consequence of actual firefighting duties causing the absence of the volunteer firefighter from normal employment;

(III) PARTICIPATION IN OR RECEIPT OF BENEFITS FROM THE FUND;

(IV) PARTICIPATION IN OR RECEIPT OF BENEFITS UPON TERMINATION OF VOLUNTEER SERVICES TO ANY DISTRICT OR MUNICIPALITY PROVIDED AS PART OF AN INTERNAL REVENUE CODE QUALIFIED VOLUNTEER SERVICE AWARD PLAN ESTABLISHED FOR THE BENEFIT OF VOLUNTEER FIREFIGHTERS;

(V) PAYMENTS FROM FEDERAL MONEYS, EITHER THROUGH THE DISTRICT OR MUNICIPALITY OR TO THE VOLUNTEER FIREFIGHTER DIRECTLY, FOR PARTICIPATION IN A TEMPORARY EMERGENCY INCIDENT;

(VI) NOMINAL FEES OR BENEFITS PAID ON A PER-CALL BASIS OR AS PART OF AN ANNUAL MERIT OR RECOGNITION AWARD PROGRAM OR OTHER INCENTIVE AWARD PROGRAM.

SECTION 2. 31-30-1110, Colorado Revised Statutes, is amended to read:

31-30-1110. Property tax - other tax revenue. (1) The governing body of a municipality with a population of less than one hundred thousand, the board of directors of each fire protection district, THE BOARD OF COUNTY COMMISSIONERS, or the board of a county improvement district may levy and set apart a tax for each year of not more than one mill on the taxable property in the municipality, COUNTY, or district. The governing body or board shall contribute the proceeds of this tax, if any, to the municipality's, COUNTY'S, or district's fund. The total tax levied under this section and section 31-30.5-403 (1), if any, for a fire department that has both paid and volunteer firefighters must not exceed one mill on the taxable property in the municipality, COUNTY, or district. Any new tax or an increase in the mill levy under this section shall comply with the voter approval requirements under section 20 of article X of the state constitution.

(2) The governing body of a municipality with a population of less than one hundred thousand, the board of directors of a fire protection district, THE BOARD OF COUNTY COMMISSIONERS, or the board of a county improvement district may contribute the proceeds of any other tax that the municipality, COUNTY, or district is authorized to collect to the municipality's, COUNTY'S, or district's fund.

SECTION 3. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: April 2, 2007