

ACT 179 of the 2023 Regular Session of the Louisiana Legislature

Who is a Qualified First Responder by definition of Act 179:

1. Volunteer Firefighter:

- A. who has completed (within the tax year) no fewer than 24 hours of firefighter continuing education, **AND**
- B. an active member of the Louisiana State Fireman's Association, **OR**
- C. on the departmental personnel roster of the Volunteer Firefighter Insurance Program.
- D. Does **NOT** have to be full-time.
- E. Does **Not** have to reside in the Parish.

(A + [B or C] = qualified)

2. "First Responders"

- A. Full-time **public** (must be government employees) employees:
 - a. Must be **Full-Time**.
 - b. Duties include responding rapidly to an emergency. (don't actually have to respond, just included in their duties).
 - c. Must **reside** in the Parish of employer.
 - d. Term includes the following:
 - i. Peace officer – Sheriff, Police officer, Other person deputized by proper authority to serve as a peace officer (State Police, DWLF, FBI, ATF, CIA, Secret Service or others).
 - ii. Fire protection personnel.
 - iii. Certified emergency medical services personnel.
 - iv. Emergency response operator or emergency services dispatcher (Home Land Security?).

Steps to implement exemption:

- 1. **MUST** be approved by Parish governing body.
- 2. Assessor establishes a procedure (application).
- 3. **Must** apply annually.
 - a. **Retirees** do not qualify.
 - b. **Surviving Spouses** do not qualify.
- 4. Can only qualify in the tax year applying.