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Congress of the United States
House of Representatives
Washington, DC 20515

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SMALL BUSINESS
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON FINANCE AND TAX

March 1, 2010

MAR - 5 2010

Mr. William L. Vickerson, Esq.
PO Box 465
Portland, Maine 04112-0465

Dear William:

Thank you for contacting me regarding H.R. 1792, the Volunteer Emergency Services Recruitment and Retention Act of 2009. One of the most important parts of my job is to hear the many perspectives from the people I represent. That's why I come back to Maine almost every single weekend – so I can stay in touch with what's on the minds of the people of Maine's Second Congressional District.

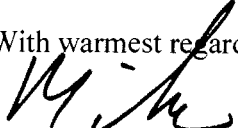
Close to 200,000 volunteer fire fighters in the United States currently participate in some type of Length of Service Award Program (LOSAP), which reward volunteer service with tax deferred income benefits and a supplemental retirement plan. However, the federal tax code status of these LOSAPs is unclear, making administering them unnecessarily complicated and giving states and municipalities little incentive to establish these programs. H.R. 1792 would amend the tax code in order to simplify the taxation of LOSAPs.

Every day we depend on the men and women in our volunteer fire fighter, emergency medical services and other public safety services to protect our lives and our property. In turn, we must ensure that they are able to afford to continue volunteering their services. I am very grateful for the honorable service of the many Mainers who volunteer to keep our state safe, and I will continue to support measures that encourage community service. Moreover, I appreciate your bringing this legislation to my attention, and I have signed on as a cosponsor of H.R. 1792.

On March 30, 2009, H.R. 1792 was referred to the House Committee on Ways and Means, as well as the Committee on Education and Labor. Please know that I will keep your comments in mind as this bill continues through the legislative process.

Thank you again for sharing your views with me. In addition, I also provide occasional email updates on a range of issues affecting people in Maine. If you would like to receive this information, please visit my website at <http://www.michaud.house.gov/enewsletter> and sign up for my email newsletter. I appreciate the opportunity to represent you.

With warmest regards,


Michael H. Michaud
Member of Congress

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September 16, 2010

Richard Cyr
President
Maine State Federation of Firefighters
483 Maine St
Madawaska, ME 04756

Dear Richard:

Over the past several weeks, I have had many conversations with local firefighters about H.R. 1792, the Volunteer Emergency Services Recruitment and Retention Act, and the need for this legislation. H.R. 1792 would ensure that Length of Service Award Programs (LOSAPs) have equal footing with other pension programs like IRA's, 401(k) and 403(b) plans, a long overdue change.

After hearing from so many of my constituents, I have become a cosponsor of H.R. 1792, and to bring greater attention to this important issue, I have joined many of my colleagues in a letter to congressional leadership urging them to move this bill forward. LOSAPs, common in many firefighter and EMS departments, do a great deal to improve recruitment and retention throughout municipalities in the state, and it is important that they receive the support that they deserve.

Every day we depend on the men and women in our volunteer fire fighter services to protect our lives and our property. We must do all we can to ensure they are supported, and I will continue to push for this bill to come before the full House of Representatives.

With warmest regards,



Michael H. Michaud
Member of Congress

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