

**§8-15-8b. Authorized expenditures of revenues from the Municipal Pensions and Protection Fund and the Fire Protection Fund; deductions for unauthorized expenditures; record retention.**

(a) Money received from the state for volunteer and part-volunteer fire companies and departments, pursuant to §33-3-14d, §33-3-33, and §33-12C-7 of this code, may not be commingled with moneys received from any other source, except money received as a grant from the Fire Service Equipment and Training Fund as provided in §29-3-5f of this code. Distributions from the Municipal Pensions and Protection Fund and the Fire Protection Fund allocated to volunteer and part-volunteer fire companies and departments may be expended only for the following:

(1) Personal protective equipment, including protective head gear, bunker coats, pants, boots, combination of bunker pants and boots, coats, and gloves;

(2) Equipment for compliance with the national fire protection standard or automotive fire apparatus, NFPA-1901;

(3) Compliance with insurance service office recommendations relating to fire departments;

(4) Rescue equipment, communications equipment, and ambulance equipment: *Provided*, That no moneys received from the Municipal Pensions and Protection Fund or the Fire Protection Fund may be used for equipment for personal vehicles owned or operated by volunteer or part-volunteer fire company or department members;

(5) Capital improvements reasonably required for effective and efficient fire protection service and maintenance of the capital improvements;

(6) Retirement of debts, but only if the debts were incurred exclusively for the purchase of the goods and services allowed under this subsection;

(7) Payment of utility bills;

(8) Payment of the cost of immunizations, including any laboratory work incident to the immunizations, for firefighters against hepatitis-b and other blood-borne pathogens: *Provided*, That the vaccine shall be purchased through the state immunization program or from the lowest-cost vendor available: *Provided, however*, That volunteer and part-volunteer fire companies and departments shall seek to obtain no-cost administration of the vaccinations through local boards of health: *Provided further*, That in the event any volunteer or part-volunteer fire company or department is unable to obtain no-cost administration of the vaccinations through a local board of health, the company or department shall seek to obtain the lowest cost available for the administration of the vaccinations from a licensed health care provider;

(9) Any filing fee required to be paid to the Legislative Auditor's Office under §12-4-14 of this code relating to sworn statements of annual expenditures submitted by volunteer or part-volunteer fire companies or departments that receive state funds or grants;

- (10) Property/casualty insurance premiums for protection and indemnification against loss or damage or liability;
- (11) Operating expenses reasonably required in the normal course of providing effective and efficient fire protection service, which include, but are not limited to, gasoline, bank fees, postage, and accounting costs;
- (12) Dues paid to national, state, and county associations;
- (13) Workers' compensation premiums;
- (14) Life insurance premiums to provide a benefit not to exceed \$20,000 for firefighters; and
- (15) Educational and training supplies and fire prevention promotional materials, not to exceed \$500 per year.
- (b) If a volunteer or part-volunteer fire company or department spends any amount of money received from the Municipal Pensions and Protection Fund or the Fire Protection Fund for an item, service, or purpose not authorized by this section, that amount, when determined by an official audit, review, or investigation, shall be deducted from future distributions to the volunteer fire company or part-volunteer fire department.
- (c) If a volunteer or part-volunteer fire company or department purchases goods or services authorized by this section, but then returns the goods or cancels the services for a refund, then any money refunded shall be deposited back into the same, dedicated bank account used for the deposit of distributions from the Municipal Pensions and Protection Fund and the Fire Protection Fund.
- (d) Each volunteer or part-volunteer fire company and department shall retain, for five calendar years, all invoices, receipts, and payment records for the goods and services paid with money received from the state for volunteer and part-volunteer fire companies and departments, pursuant to §33-3-14d, §33-3-33, and §33-12C-7 of this code and money received as a grant from the Fire Service Equipment and Training Fund as provided in §29-3-5f of this code.
- (e) Volunteer and part-volunteer fire companies and departments may also invest the received moneys, described in subsection (a) of this section, and collect interest thereon: *Provided*, That volunteer and part-volunteer fire companies and departments shall not commingle the received moneys with funds received from any other source, shall not use the invested money as collateral or security for any loan, and shall retain all resulting statements of accounts and earnings for a minimum of five years from the date of the statements.