

REFERENCE FROM TWC CHAPTER 67.

Sec. 67.017. VOLUNTARY CONTRIBUTIONS ON BEHALF OF EMERGENCY SERVICES.

(a) A corporation may as part of its billing process collect from its customers a voluntary contribution, including a voluntary membership or subscription fee, on behalf of a volunteer fire department or an emergency medical service.

(b) A corporation that collects contributions under this section shall provide each customer at the time that the customer first subscribes to the water or sewer service, and at least annually thereafter, a written statement:

(1) describing the procedure by which the customer may make a contribution with the customer's bill payment;

(2) designating the volunteer fire department or emergency medical service to which the corporation will deliver the contribution;

(3) informing the customer that a contribution is voluntary; and

(4) describing the deductibility status of the contribution under federal income tax law.

(c) A billing by the corporation that includes a voluntary contribution under this section must clearly state that the contribution is voluntary and that it may be deducted from the billed amount.

(d) The corporation shall promptly deliver contributions that it collects under this section to the designated volunteer fire department or emergency medical service, except that the corporation may keep from the contributions an amount equal to the lesser of:

(1) the corporation's expenses in administering the contribution program; or

(2) five percent of the amount collected as contributions.

Added by Acts 1997, 75th Leg., ch. 166, Sec. 2, eff. Sept. 1, 1997.

## **VOLUNTARY CONTRIBUTIONS ON BEHALF OF EMERGENCY SERVICES (SAMPLE)**

### **EWSC POLICY ON VOLUNTARY CONTRIBUTIONS ON BEHALF OF EMERGENCY SERVICES**

The corporation shall as part of its billing process collect from its customers a voluntary contribution, including a voluntary membership or subscription fee, on behalf of a volunteer fire department or an emergency medical service.

The corporation shall provide each customer at the time that the customer first subscribes to the water or sewer service, and at least annually thereafter, a written statement:

- (1) describing the procedure by which the customer may make a contribution with the customer's bill payment;
- (2) designating the volunteer fire department(s) or emergency medical service(s) to which the corporation will deliver the contribution;
- (3) informing the customer that a contribution is voluntary; and
- (4) describing the deductibility status of the contribution under federal income tax law.

All billing by the corporation shall clearly state that the contribution is voluntary and that it may be deducted from the billed amount.

The corporation shall promptly deliver contributions that it collects under this section to the designated volunteer fire department(s) or emergency medical service(s), except that the corporation may keep from the contributions an amount equal to the lesser of:

- (1) the corporation's expenses in administering the contribution program; or
- (2) five percent of the amount collected as contributions.

### **SAMPLE NOTICE TO THE CUSTOMERS**

The EWSC is offering each customer the opportunity to make a voluntary contribution to the local voluntary fire department(s) and / or emergency medical service(s). The \$4.00 contribution amount should be added to each remittance of the monthly service availability charges.

These voluntary contributions will be sent to the following Voluntary Fire Department(s) and or Emergency Service: Edom Volunteer Fire Department

All contributors of these voluntary contributions may use the contributions as a deduction under the Federal Income Tax Law.

For a complete copy of the Corporation's Voluntary Contribution Policy, please make request at the Corporation's office at PO Box 245, Brownsboro, Texas 75756, by phone 903-852-5055 or by fax 903-852-5058

### **SAMPLE LANGUAGE FOR BILLING CARD**

Each customer has the right to deduct the \$4.00 contribution from the final amount stated on this water bill.

**OR---** Each customer has the right to contribute any extra contribution as a voluntary contribution for local emergency services.

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