



Non-Profit Volunteer Fire Department Reporting Requirements

Dear Reader:

The following document was created from the MTAS website ([mtas.tennessee.edu](http://www.mtas.tennessee.edu)). This website is maintained daily by MTAS staff and seeks to represent the most current information regarding issues relative to Tennessee municipal government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

The University of Tennessee
Municipal Technical Advisory Service
1610 University Avenue
Knoxville, TN 37921-6741
865-974-0411 phone
865-974-0423 fax
www.mtas.tennessee.edu

Table of Contents

Non-Profit Volunteer Fire Department Reporting Requirements	3
---	---

Non-Profit Volunteer Fire Department Reporting Requirements

Reference Number: MTAS-2081

Public Chapter 210, Acts of 2015, was signed into law by Governor Haslam on April 20, 2015. It created T.C.A. § 68-102-309 which requires non-profit volunteer fire departments to file an annual financial report with the Comptroller of the Treasury and each local government entity from which the volunteer fire department receives appropriations. The legislation increases the transparency and accountability for non-profit volunteer fire departments so that local governments making appropriations to these entities, and the taxpayers of those local governments, know that the non-profit volunteer fire departments are using tax dollars appropriately.

The Comptroller's Office initiated the legislation. The required filing is a report covering the annual financial activity of cash receipts, disbursements, and balances based on a fiscal year that runs from July 1 of one year through June 30 of the next year (i.e. July 1, 2017 through June 30, 2018). Every non-profit volunteer fire department must file the report by December 31 of the reporting year with the Comptroller's Office and with each local government providing appropriations. Some fire departments operate on a January-December fiscal year, but the report is simple enough to allow the non-profit volunteer fire department to use monthly financial reports and bank statements to complete the form for the July-June fiscal period.

The report is not an audit. The report does not have to be completed by an accountant, so the expense of complying with the law is minimal.

The Comptroller's Office has ruled that the reporting requirement does not apply to volunteer fire departments operated by cities or counties regardless of whether they call themselves a volunteer fire department or whether their firefighters are volunteers. The reporting requirement only applies to non-profit volunteer fire departments whose financial activity is not accounted for in a municipal or county audit report. If the volunteer department is included in the municipal or county audit, they do not have to file the report.

DISCLAIMER: The letters and publications written by the MTAS consultants were written based upon the law at the time and/or a specific sets of facts. The laws referenced in the letters and publications may have changed and/or the technical advice provided may not be applicable to your city or circumstances. Always consult with your city attorney or an MTAS consultant before taking any action based on information contained in this website.

Source URL (retrieved on 06/04/2020 - 2:49pm): <http://www.mtas.tennessee.edu/reference/non-profit-volunteer-fire-department-reporting-requirements>



Municipal Technical Advisory Service
INSTITUTE for PUBLIC SERVICE