

## CHAPTER 403

**AN ACT** concerning contribution limits by counties and municipalities to volunteer first aid, ambulance and rescue squads and amending R.S.40:5-2.

**BE IT ENACTED** *by the Senate and General Assembly of the State of New Jersey:*

1. R.S.40:5-2 is amended to read as follows:

Contributions to first aid squads, ambulance and rescue.

40:5-2. Any county or municipality may make a voluntary contribution of not more than \$70,000 annually to any duly incorporated first aid and emergency or volunteer ambulance or rescue squad association of the county, or of any municipality therein, rendering service generally throughout the county, or any of the municipalities thereof. In addition, if any such associations experience extraordinary need, the county or municipality may contribute an additional amount of not more than \$35,000.00 annually; provided, however, that the need for such additional funds is established by the association and is directly related to the performance of said association's duties. Whenever the total annual county or municipal contribution to an association exceeds \$70,000, the chief financial officer of the county or municipality shall receive an audit performed by a certified public accountant or a registered municipal accountant of each association's financial records for the current year which shall certify to the governing body of the county or municipality that such records are being maintained in accordance with sound accounting principles.

Any county or municipality may appropriate such additional sums as it may deem necessary for the purchase of first aid, ambulance, rescue or other emergency vehicles, equipment, supplies and materials for use by these associations, the title to which shall remain with the county or municipality, provided that the funds are controlled and disbursed by the county or municipality.

In the case of a joint purchase made by the governing bodies of two or more local units pursuant to the provisions of the "Consolidated Municipal Services Act," P.L.1952, c.72 (C.40:48B-1 et seq.), the title to the purchase shall be held by the joint meeting formed by the contracting governing bodies.

2. This act shall take effect immediately.

Approved January 8, 2002.