

House Amendment 2058

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1 1 Amend Senate File 601, as amended, passed, and
1 2 reprinted by the Senate, as follows:
1 3 #1. Page 53, by inserting after line 6 the
1 4 following:
1 5 <Sec. _____. Section 422.12, Code 2007, is amended
1 6 by adding the following new subsection:
1 7 NEW SUBSECTION. 2A. a. A volunteer fire fighter
1 8 and volunteer emergency medical services personnel
1 9 credit equal to the amount specified in paragraph "b"
1 10 to compensate the taxpayer for the voluntary services.
1 11 b. The amount of the credit is equal to two
1 12 hundred fifty dollars.
1 13 However, if the taxpayer is not a volunteer fire
1 14 fighter or volunteer emergency medical services
1 15 personnel for the entire tax year, the amount of the
1 16 dollar credit shall be prorated and the amount of
1 17 credit shall equal the maximum amount of credit for
1 18 the tax year, divided by twelve, multiplied by the
1 19 number of months in the tax year the taxpayer was a
1 20 volunteer. The credit shall be rounded to the nearest
1 21 five dollars. If the taxpayer is a volunteer during
1 22 any part of a month, the taxpayer shall be considered
1 23 a volunteer for the entire month. If the taxpayer is
1 24 a volunteer fire fighter and a volunteer emergency
1 25 medical services personnel during the same month, a
1 26 credit may be claimed for only one volunteer position
1 27 for that month.
1 28 c. The taxpayer is required to have a written
1 29 statement from the fire chief or other appropriate
1 30 supervisor verifying that the taxpayer was a volunteer
1 31 fire fighter who has met the minimum training
1 32 standards or volunteer emergency medical services
1 33 personnel for the months for which the credit under
1 34 this subsection is claimed.
1 35 d. For purposes of this subsection:
1 36 (1) "Emergency medical services personnel" means
1 37 an emergency medical care provider, as defined in
1 38 section 147A.1, who is certified as a first responder
1 39 pursuant to chapter 147A and who has served for at
1 40 least one year.
1 41 (2) "Volunteer fire fighter" means a volunteer
1 42 fire fighter as defined in section 85.61, who is
1 43 certified as a first responder pursuant to chapter
1 44 147A, who has served for at least one year, and who
1 45 has met the minimum training standards established by
1 46 the fire service training bureau pursuant to chapter
1 47 100B.>
1 48 #2. Page 59, by inserting after line 4 the
1 49 following:
1 50 <Sec. _____. EFFECTIVE AND APPLICABILITY DATES. The
2 1 section of this division of this Act enacting section
2 2 422.12, subsection 2A, being deemed of immediate
2 3 importance, takes effect upon enactment and applies
2 4 retroactively to January 1, 2007, for tax years
2 5 beginning on or after that date.>
2 6
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2 9 _____
2 10 LUKAN of Dubuque
2 10 SF 601.721 82
2 11 mg/gg/10024