

Senate Amendment 5057

PAG LIN

1 1 Amend the House amendment, S=5040, to Senate File
1 2 2123, as passed by the Senate, as follows:
1 3 #1. Page 1, by inserting after line 10 the
1 4 following:
1 5 <#____. Page 1, by inserting after line 22 the
1 6 following:
1 7 <Sec. ____ Section 422.12, Code Supplement 2007,
1 8 is amended by adding the following new subsection:
1 9 NEW SUBSECTION. 2A. a. A volunteer fire fighter
1 10 and volunteer emergency medical services personnel
1 11 credit equal to the amount specified in paragraph "b"
1 12 to compensate the taxpayer for the voluntary services.
1 13 b. The amount of the credit is equal to the
1 14 following:
1 15 (1) For tax years beginning in the 2010 calendar
1 16 year, twenty-five dollars.
1 17 (2) For tax years beginning in the 2011 calendar
1 18 year, fifty dollars.
1 19 (3) For tax years beginning in the 2012 calendar
1 20 year, seventy-five dollars.
1 21 (4) For tax years beginning in the 2013 and
1 22 subsequent calendar years, one hundred dollars.
1 23 However, if the taxpayer is not a volunteer fire
1 24 fighter or volunteer emergency medical services
1 25 personnel for the entire tax year, the amount of the
1 26 dollar credit shall be prorated and the amount of
1 27 credit shall equal the maximum amount of credit for
1 28 the tax year, divided by twelve, multiplied by the
1 29 number of months in the tax year the taxpayer was a
1 30 volunteer. The credit shall be rounded to the nearest
1 31 five dollars. If the taxpayer is a volunteer during
1 32 any part of a month, the taxpayer shall be considered
1 33 a volunteer for the entire month. If the taxpayer is
1 34 a volunteer fire fighter and a volunteer emergency
1 35 medical services personnel during the same month, a
1 36 credit may be claimed for only one volunteer position
1 37 for that month.
1 38 c. The taxpayer is required to have a written
1 39 statement from the fire chief or other appropriate
1 40 supervisor verifying that the taxpayer was a volunteer
1 41 fire fighter or volunteer emergency medical services
1 42 personnel for the months for which the credit under
1 43 this subsection is claimed.
1 44 d. For purposes of this subsection:
1 45 (1) "Emergency medical services personnel" means
1 46 an emergency medical care provider, as defined in
1 47 section 147A.1, who is certified as a first responder
1 48 pursuant to chapter 147A.
1 49 (2) "Volunteer fire fighter" means a volunteer
1 50 fire fighter as defined in section 85.61 who has met
2 1 the minimum training standards established by the fire
2 2 service training bureau pursuant to chapter 100B.>>
2 3 #2. Page 1, line 21, by striking the word and
2 4 figure <subsection 2> and inserting the following:
2 5 <subsections 2 and 3>.
2 6 #3. Page 1, line 28, by striking the word <date.>>
2 7 and inserting the following: <date.>
2 8 3. The section of this Act amending section 422.12
2 9 takes effect January 1, 2010, for tax years beginning
2 10 on or after that date.>>
2 11 #4. Page 1, by inserting after line 28 the
2 12 following:
2 13 <#____. Title page, line 1, by inserting after the
2 14 word <Code> the following: <, providing income tax
2 15 credits for fire fighters and emergency medical
2 16 services personnel,>>.
2 17
2 18
2 19
2 20 _____
2 20 MARK ZIEMAN
2 21 NANCY J. BOETTGER
2 22 RON WIECK
2 23 STEVE KETTERING
2 24 PAUL MCKINLEY

2 25 BRAD ZAUN
2 26 JAMES F. HAHN
2 27 JOHN PUTNEY
2 28 LARRY MCKIBBEN
2 29 LARRY NOBLE
2 30 JEFF ANGELO
2 31 MARY A. LUNDBY
2 32 DAVE MULDER
2 33 JAMES A. SEYMOUR
2 34 JERRY BEHN
2 35 PAT WARD
2 36 DAVID L. HARTSUCH
2 37 DAVID JOHNSON
2 38 HUBERT HOUSER
2 39 SF 2123.703 82
2 40 mg/mg/10633