

House File 2317

H-8022

1 Amend House File 2317 as follows:

2 1. Page 19, after line 30 by inserting:

3 <DIVISION \_\_\_\_

4 EMERGENCY PERSONNEL TAX CREDIT

5 Sec. \_\_\_\_ . Section 422.12, subsection 2, paragraph c,  
6 subparagraph (1), Code 2022, is amended to read as follows:

7 (1) A volunteer fire fighter and volunteer emergency  
8 medical services personnel member credit equal to ~~two hundred~~  
9 fifty one thousand dollars to compensate the taxpayer for the  
10 voluntary services if the volunteer served for the entire  
11 tax year. A taxpayer who is a paid employee of an emergency  
12 medical services program or a fire department and who is also  
13 a volunteer emergency medical services personnel member or  
14 volunteer fire fighter in a city, county, or area governed  
15 by an agreement pursuant to [chapter 28E](#) where the emergency  
16 medical services program or fire department performs services,  
17 shall qualify for the credit provided under this paragraph "c".

18 Sec. \_\_\_\_ . Section 422.12, subsection 2, paragraph d,  
19 subparagraph (1), Code 2022, is amended to read as follows:

20 (1) A reserve peace officer credit equal to ~~two hundred~~  
21 fifty one thousand dollars to compensate the taxpayer for  
22 services as a reserve peace officer if the reserve peace  
23 officer served for the entire tax year.

24 Sec. \_\_\_\_ . APPLICABILITY. This division of this Act applies  
25 to tax years beginning on or after January 1, 2023.>

26 2. By renumbering as necessary.

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JACOBY of Johnson