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**SF 2322** – Volunteer Firefighter and EMS Tax Credit (LSB 6106SV)  
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Fiscal Note Version – New

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**Description**

**Senate File 2322** creates a nonrefundable income tax credit for qualified volunteer firefighters and emergency medical services (EMS) personnel. The credit equals \$50 per year and begins in tax year 2013. Individuals eligible as both firefighters and EMS personnel will receive one \$50 credit.

**Assumptions**

- The total number of firefighter and EMS personnel is estimated to be 21,000 and that number will be steady over future fiscal years.
- Of the 21,000, 87.0% will be able to claim all or a portion of the tax credit.
- The local option income surtax for schools equals approximately 3.0% of State individual income tax liability statewide. Adjustments to tax rates, tax exemptions, and nonrefundable tax credits impact the revenue generated by this local surtax.

**Fiscal Impact**

The tax credit for volunteer firefighters and EMS personnel will reduce net State General Fund revenue by an estimated \$900,000 per year beginning in FY 2014.

There will also be a negative impact to the local option income surtax for schools, reducing annual revenue by \$27,000 beginning in FY 2014.

**Sources**

Department of Revenue  
Department of Public Safety  
Department of Public Health Bureau of EMS

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The fiscal note for this bill was prepared pursuant to **Joint Rule 17**. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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