

1 Section 1. Section 422.7, Code 1997, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 35. For a taxpayer who volunteers as an  
4 emergency medical care provider or a fire fighter, for at  
5 least six months of the tax year, subtract two thousand five  
6 hundred dollars. A taxpayer who volunteers as both an  
7 emergency medical care provider and as a fire fighter shall  
8 subtract no more than two thousand five hundred dollars.

9 Sec. 2. This Act applies retroactively to January 1, 1997,  
10 for tax years beginning on or after that date.

11 EXPLANATION

12 This bill establishes a deduction when computing net income  
13 for state income tax purposes in the amount of \$2,500 for a  
14 taxpayer who volunteers as an emergency medical care provider  
15 or a fire fighter, or both, for at least six months of the tax  
16 year.

17 The bill applies retroactively to tax years beginning on or  
18 after January 1, 1997.

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