

FEB 18 1999
WAYS AND MEANS

HOUSE FILE 323
BY THOMAS *Sponsor added 2/22/99*
Davis

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing volunteer fire fighters and emergency medical
2 services personnel with an individual income tax credit and
3 providing effective and retroactive applicability dates.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HF 323

1 Section 1. Section 422.12, Code 1999, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 2A. a. A volunteer emergency medical
4 services personnel credit equal to five hundred dollars.
5 However, if the individual is not a volunteer emergency
6 medical services personnel for the entire tax year, the five
7 hundred dollar credit shall be prorated and the amount of
8 credit shall equal five hundred dollars, divided by twelve,
9 multiplied by the number of months in the tax year the
10 individual was a volunteer. The credit shall be rounded to
11 the nearest five dollars. If the individual is a volunteer
12 during any part of a month, the individual shall be considered
13 a volunteer for the entire month.

14 b. (1) A volunteer fire fighter credit equal to the
15 appropriate credit amount as set out in subparagraph (2).
16 However, if the individual is not a volunteer fire fighter for
17 the entire tax year, the appropriate credit amount shall be
18 prorated and the amount of credit shall equal the appropriate
19 credit amount, divided by twelve, multiplied by the number of
20 months in the tax year the individual was a volunteer. The
21 credit shall be rounded to the nearest five dollars. If the
22 individual is a volunteer during any part of a month, the
23 individual shall be considered a volunteer for the entire
24 month.

25 (2) The appropriate credit amount equals three hundred
26 dollars for a volunteer fire fighter who has completed a
27 twenty-four hour basic fire fighter course and five hundred
28 dollars for a volunteer fire fighter who has a fire fighter I
29 certification. In order to continue to receive the credit
30 under this paragraph "b", a fire fighter who has completed a
31 twenty-four hour basis fire fighter course must complete
32 twelve hours of continuing education every two years, and a
33 fire fighter with a fire fighter I certification must complete
34 twenty hours of continuing education every two years.

35 c. If the individual is a volunteer fire fighter and an

1 emergency medical services personnel during the same month, a
2 credit may be claimed for only one volunteer position for that
3 month.

4 | d. The individual is required to have a written statement
5 from the fire chief or other appropriate supervisor verifying
6 that the individual was a volunteer fire fighter who has met
7 the education requirements or was a volunteer emergency
8 medical services personnel for the months for which the credit
9 under paragraph "a" or "b" is claimed.

10 | Sec. 2. EFFECTIVE DATE AND RETROACTIVE APPLICABILITY.

11 This Act, being deemed of immediate importance, takes effect
12 upon enactment and applies retroactively to January 1, 1999,
13 for tax years beginning on or after that date.

14 | EXPLANATION

15 | The bill provides an individual income tax credit of \$500
16 or \$300 for an individual who was a volunteer fire fighter or
17 \$500 for an individual who was a volunteer emergency medical
18 services personnel for the entire tax year. If the individual
19 was not a volunteer for the entire tax year, the amount of
20 credit is prorated based upon the months of volunteer service.
21 Only one volunteer position per month may be claimed.

22 | To receive the \$500 credit, a volunteer fire fighter must
23 have received a fire fighter I certification and to receive
24 the \$300 credit, a volunteer fire fighter must have completed
25 a 24-hour basic fire fighter course. Continuing education
26 hours are required every two years for a fire fighter to
27 continue to receive the appropriate credit.

28 | The bill takes effect upon enactment and applies
29 retroactively to January 1, 1999, for tax years beginning on
30 or after that date.

31

32

33

34

35