

JAN 13 1999
WAYS AND MEANS

HOUSE FILE

62

BY THOMAS

Sponsored and led 2/4/99 Davis

Passed House, Date _____

Passed Senate, Date _____

Vote: Ayes _____ Nays _____

Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act providing an individual income tax credit for volunteer
2 fire fighters and emergency medical services personnel and
3 providing effective and retroactive applicability dates.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 62

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

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

18 b. The individual is required to have a written statement
19 from the fire chief or other appropriate supervisor verifying
20 that the individual was a volunteer fire fighter or volunteer
21 emergency medical services personnel for the months for which
22 the credit under paragraph "a" is claimed. In addition, in
23 the case of a volunteer fire fighter, the individual shall
24 have completed a twenty-four-hour tactical fire fighter
25 program prior to receiving any credit under this subsection.

26 Sec. 2. This Act, being deemed of immediate importance,
27 takes effect upon enactment and applies retroactively to
28 January 1, 1999, for tax years beginning on or after that
29 date.

30 EXPLANATION

31 The bill provides an individual income tax credit of \$500
32 for an individual who was a volunteer fire fighter or
33 volunteer emergency medical services personnel for the entire
34 tax year. If the individual was not a volunteer for the
35 entire tax year, the amount of credit is prorated based upon

1 the months of volunteer service. Only one volunteer position
2 per month may be claimed.

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

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