

FILED FEB 10 2000

SENATE FILE 2130  
BY McCOY

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act providing a tax credit for volunteer firefighters and  
2 emergency medical services personnel under the individual  
3 income tax and providing effective and retroactive  
4 applicability dates.

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

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SF 2130  
WAYS & MEANS

1 Section 1. NEW SECTION. 422.11C VOLUNTEER FIREFIGHTER OR  
2 EMERGENCY SERVICES PERSONNEL TAX CREDIT.

3 1. The taxes imposed under this division, less the credits  
4 under sections 422.12 and 422.12B, shall be reduced by a  
5 volunteer firefighter and volunteer emergency medical services  
6 personnel credit equal to two hundred fifty dollars. To be  
7 eligible for the credit, the individual must be a volunteer  
8 firefighter or volunteer emergency medical services personnel  
9 for three consecutive years with the thirty-sixth month ending  
10 in the tax year. If the individual is a volunteer during any  
11 part of a month, the individual shall be considered a  
12 volunteer for the entire month. A credit in excess of the tax  
13 liability shall be refunded with interest computed under  
14 section 422.25. In lieu of claiming a refund, a taxpayer may  
15 have the overpayment shown on the taxpayer's final, completed  
16 return credited to the tax liability for the following tax  
17 year.

18 2. 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 firefighter or volunteer  
21 emergency medical services personnel for the three years  
22 delineated under paragraph "a". In addition, in the case of a  
23 volunteer firefighter, the individual shall have completed a  
24 twenty-four-hour tactical firefighter program prior to  
25 receiving any credit under this section.

26 3. This section is repealed January 1, 2003, for tax years  
27 beginning on or after that date.

28 Sec. 2. EFFECTIVE AND RETROACTIVE APPLICABILITY DATES.  
29 This Act, being deemed of immediate importance, takes effect  
30 upon enactment and applies retroactively to January 1, 2000,  
31 and applies to tax years beginning in the 2000, 2001, and 2002  
32 calendar years.

33 EXPLANATION

34 This bill provides an individual income tax credit of \$250  
35 for an individual who was a volunteer firefighter or volunteer

1 emergency medical services personnel for three consecutive  
2 years. The credit is a refundable credit.

3 The bill takes effect upon enactment and applies  
4 retroactively to January 1, 2000, and for tax years beginning  
5 in the 2000, 2001, and 2002 calendar years.

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