

Senate File 12

SENATE FILE _____
BY ZIEMAN

Passed Senate, Date _____ Passed House, 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 TLSB 1031SS 82
6 mg/gg/14

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1 1 Section 1. Section 422.12, Code 2007, is amended by adding
1 2 the following new subsection:

1 3 NEW SUBSECTION. 2A. a. A volunteer fire fighter and
1 4 volunteer emergency medical services personnel credit equal to
1 5 the amount specified in paragraph "b" to compensate the
1 6 taxpayer for the voluntary services.

1 7 b. The amount of the credit is equal to five hundred
1 8 dollars.

1 9 However, if the taxpayer is not a volunteer fire fighter or
1 10 volunteer emergency medical services personnel for the entire
1 11 tax year, the amount of the dollar credit shall be prorated
1 12 and the amount of credit shall equal the maximum amount of
1 13 credit for the tax year, divided by twelve, multiplied by the
1 14 number of months in the tax year the taxpayer was a volunteer.
1 15 The credit shall be rounded to the nearest five dollars. If
1 16 the taxpayer is a volunteer during any part of a month, the
1 17 taxpayer shall be considered a volunteer for the entire month.
1 18 If the taxpayer is a volunteer fire fighter and a volunteer
1 19 emergency medical services personnel during the same month, a
1 20 credit may be claimed for only one volunteer position for that
1 21 month.

1 22 c. The taxpayer is required to have a written statement
1 23 from the fire chief or other appropriate supervisor verifying
1 24 that the taxpayer was a volunteer fire fighter or volunteer
1 25 emergency medical services personnel for the months for which
1 26 the credit under this subsection is claimed.

1 27 d. For purposes of this subsection:

1 28 (1) "Emergency medical services personnel" means an
1 29 emergency medical care provider, as defined in section 147A.1,
1 30 who is certified as a first responder pursuant to chapter 147A
1 31 and who has served for at least one year.

1 32 (2) "Volunteer fire fighter" means a volunteer fire
1 33 fighter, as defined in section 85.61, who is certified as a
1 34 first responder pursuant to chapter 147A and who has served
1 35 for at least one year.

2 1 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act,
2 2 being deemed of immediate importance, takes effect upon
2 3 enactment and applies retroactively to January 1, 2007, for
2 4 tax years beginning on or after that date.

2 5 EXPLANATION

2 6 This bill provides an individual income tax credit for an
2 7 individual who was a volunteer fire fighter or volunteer
2 8 emergency services personnel during a tax year. The credit is
2 9 to compensate the individual for the volunteer services. The
2 10 amount of the credit equals \$500 for the entire tax year. The
2 11 individual must have served for at least one year. If the
2 12 individual was not a volunteer for the entire tax year, the
2 13 amount of credit is prorated based upon the months of
2 14 volunteer service. A credit may be claimed for only one
2 15 volunteer position per month.

2 16 The bill takes effect upon enactment and applies
2 17 retroactively to January 1, 2007, for tax years beginning on
2 18 or after that date.

2 19 LSB 1031SS 82

