

Senate Study Bill 3222

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL BY
CHAIRPERSON QUIRMBACH)

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 including effective and applicability date provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 6511XC 82
6 mg/rj/14

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1 1 Section 1. Section 422.12, Code Supplement 2007, is
1 2 amended by adding 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 the following:
1 8 (1) For tax years beginning in the 2010 calendar year,
1 9 twenty=five dollars.
1 10 (2) For tax years beginning in the 2011 calendar year,
1 11 fifty dollars.
1 12 (3) For tax years beginning in the 2012 calendar year,
1 13 seventy=five dollars.
1 14 (4) For tax years beginning in the 2013 and subsequent
1 15 calendar years, one hundred dollars.
1 16 However, if the taxpayer is not a volunteer fire fighter or
1 17 volunteer emergency medical services personnel for the entire
1 18 tax year, the amount of the dollar credit shall be prorated
1 19 and the amount of credit shall equal the maximum amount of
1 20 credit for the tax year, divided by twelve, multiplied by the
1 21 number of months in the tax year the taxpayer was a volunteer.
1 22 The credit shall be rounded to the nearest five dollars. If
1 23 the taxpayer is a volunteer during any part of a month, the
1 24 taxpayer shall be considered a volunteer for the entire month.
1 25 If the taxpayer is a volunteer fire fighter and a volunteer
1 26 emergency medical services personnel during the same month, a
1 27 credit may be claimed for only one volunteer position for that
1 28 month.
1 29 c. The taxpayer is required to have a written statement
1 30 from the fire chief or other appropriate supervisor verifying
1 31 that the taxpayer was a volunteer fire fighter or volunteer
1 32 emergency medical services personnel for the months for which
1 33 the credit under this subsection is claimed.
1 34 d. For purposes of this subsection:
1 35 (1) "Emergency medical services personnel" means an
2 1 emergency medical care provider, as defined in section 147A.1,
2 2 who is certified as a first responder pursuant to chapter
2 3 147A.
2 4 (2) "Volunteer fire fighter" means a volunteer fire
2 5 fighter as defined in section 85.61 who has met the minimum
2 6 training standards established by the fire service training
2 7 bureau pursuant to chapter 100B.
2 8 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act takes
2 9 effect January 1, 2010, for tax years beginning on or after
2 10 that date.

EXPLANATION

2 11 This bill provides an individual income tax credit for an
2 12 individual who was a volunteer fire fighter who has met the
2 13 minimum training standards or certified volunteer emergency
2 14 services personnel for the entire tax year. The credit is to
2 15 compensate the individual for the volunteer services. The
2 16 amount of the credit equals \$25 for the 2010 tax year and
2 17

2 18 increases by \$25 for each subsequent tax year until the credit
2 19 equals \$100. If the individual was not a volunteer for the
2 20 entire tax year, the amount of credit is prorated based upon
2 21 the months of volunteer service. A credit may be claimed for
2 22 only one volunteer position per month.
2 23 The bill takes effect January 1, 2010, for tax years
2 24 beginning on or after that date.
2 25 LSB 6511XC 82
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