

# House File 252 - Introduced

HOUSE FILE \_\_\_\_\_  
BY THOMAS

(COMPANION TO LSB 1950SS BY  
HANCOCK)

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

## A BILL FOR

1 An Act providing a credit against the individual income tax for  
2 volunteer fire fighters, certified reserve peace officers, and  
3 volunteer emergency medical services personnel and including  
4 effective and applicability date provisions.  
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
6 TLSB 1950HH 83  
7 tw/mg:sc/14

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1 1 Section 1. Section 422.12, Code 2009, is amended by adding  
1 2 the following new subsection:  
1 3 NEW SUBSECTION. 2A. a. A volunteer fire fighter,  
1 4 certified reserve peace officer, and volunteer emergency  
1 5 medical services personnel credit equal to one hundred  
1 6 dollars.  
1 7 b. If the taxpayer is not a volunteer fire fighter,  
1 8 certified reserve peace officer, or volunteer emergency  
1 9 medical services personnel for the entire tax year, the amount  
1 10 of the credit stated in paragraph "a" shall be prorated and  
1 11 the amount of credit shall equal the maximum amount of credit  
1 12 for the tax year, divided by twelve, multiplied by the number  
1 13 of months in the tax year that the taxpayer was a volunteer  
1 14 fire fighter, certified reserve peace officer, or volunteer  
1 15 emergency medical services personnel. The credit amount shall  
1 16 be rounded to the nearest five dollars.  
1 17 c. If the taxpayer is a volunteer fire fighter, certified  
1 18 reserve peace officer, or volunteer emergency medical services  
1 19 personnel during any part of a month, the taxpayer shall be  
1 20 considered a volunteer fire fighter, certified reserve peace  
1 21 officer, or volunteer emergency medical services personnel for  
1 22 the entire month. If the taxpayer can claim the credit for  
1 23 being a volunteer fire fighter, certified reserve peace  
1 24 officer, or volunteer emergency medical services personnel in  
1 25 the same month, a credit may be claimed for only one position  
1 26 for that month.  
1 27 d. The taxpayer shall have a written statement from the  
1 28 fire chief, the police chief or sheriff, or from another  
1 29 appropriate supervisor verifying that the taxpayer was a  
1 30 volunteer fire fighter, certified reserve peace officer, or  
1 31 volunteer emergency medical services personnel during the  
1 32 months for which the credit under this subsection is claimed.  
1 33 e. For purposes of this subsection:  
1 34 (1) "Certified reserve peace officer" means a reserve  
1 35 peace officer certified through the Iowa law enforcement  
2 1 academy as provided in section 80D.4.  
2 2 (2) "Emergency medical services personnel" means an  
2 3 emergency medical care provider who is certified as a first  
2 4 responder pursuant to chapter 147A.  
2 5 (3) "Volunteer fire fighter" means a volunteer fire  
2 6 fighter as defined in section 85.61 who has met the minimum  
2 7 training standards established by the fire service training  
2 8 bureau pursuant to chapter 100B.  
2 9 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act takes  
2 10 effect January 1, 2010, for tax years beginning on or after  
2 11 that date.

### EXPLANATION

2 12 This bill provides an individual income tax credit of \$100  
2 13 to an individual who was a volunteer fire fighter who has met  
2 14 the minimum training standards, a certified reserve peace  
2 15

2 16 officer, or a certified volunteer emergency medical services  
2 17 personnel. The credit is to compensate the individual for  
2 18 providing these services on a volunteer or reserve basis. If  
2 19 the individual was not a volunteer fire fighter, certified  
2 20 reserve peace officer, or volunteer emergency medical services  
2 21 personnel for the entire tax year, the amount of credit is  
2 22 prorated based upon the months of service. A credit may be  
2 23 claimed for only one position per month.  
2 24 The bill takes effect January 1, 2010, for tax years  
2 25 beginning on or after that date.  
2 26 LSB 1950HH 83  
2 27 tw/mg:sc/14