

House File 292 - Introduced

HOUSE FILE _____
BY LUKAN

Passed House, Date _____ Passed Senate, 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 a retroactive applicability date provision.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 1983HH 83
6 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 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 two hundred fifty
1 8 dollars. However, if the taxpayer is not a volunteer fire
1 9 fighter or volunteer emergency medical services personnel for
1 10 the entire tax year, the amount of the dollar credit shall be
1 11 prorated and the amount of credit shall equal the maximum
1 12 amount of credit for the tax year, divided by twelve,
1 13 multiplied by the number of months in the tax year the
1 14 taxpayer was a volunteer. The credit shall be rounded to the
1 15 nearest five dollars. If the taxpayer is a volunteer during
1 16 any part of a month, the taxpayer shall be considered a
1 17 volunteer for the entire month. If the taxpayer is a
1 18 volunteer fire fighter and a volunteer emergency medical
1 19 services personnel during the same month, a credit may be
1 20 claimed for only one volunteer position for that month.
1 21 c. The taxpayer is required to have a written statement
1 22 from the fire chief or other appropriate supervisor verifying
1 23 that the taxpayer was a volunteer fire fighter or volunteer
1 24 emergency medical services personnel for the months for which
1 25 the credit under this subsection is claimed.
1 26 d. For purposes of this subsection:
1 27 (1) "Emergency medical services personnel" means an
1 28 emergency medical care provider who is certified as a first
1 29 responder pursuant to chapter 147A.
1 30 (2) "Volunteer fire fighter" means a volunteer fire
1 31 fighter as defined in section 85.61 who has met the minimum
1 32 training standards established by the fire service training
1 33 bureau pursuant to chapter 100B.
1 34 Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies
1 35 retroactively to January 1, 2009, for tax years beginning on
2 1 or after that date.

EXPLANATION

2 2
2 3 This bill provides an individual income tax credit for an
2 4 individual who is a volunteer fire fighter who has met the
2 5 minimum training standards or a volunteer emergency medical
2 6 services personnel who is certified as a first responder for
2 7 volunteer services provided during the tax year. The credit
2 8 is to compensate the individual for the volunteer services.
2 9 The amount of the credit is \$250. If the individual was not a
2 10 volunteer for the entire tax year, the amount of credit is
2 11 prorated based upon the months of volunteer service. A credit
2 12 may be claimed for only one volunteer position per month.
2 13 The bill applies retroactively to January 1, 2009, for tax
2 14 years beginning on or after that date.
2 15 LSB 1983HH 83
2 16 tw/mg:sc/14