

Senate File 121 - Introduced

SENATE FILE _____
BY HANCOCK

(COMPANION TO LSB 1950HH BY
THOMAS)

Passed Senate, Date _____ Passed House, 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 1950SS 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.
2 12 EXPLANATION
2 13 This bill provides an individual income tax credit of \$100

2 14 to an individual who was a volunteer fire fighter who has met
2 15 the minimum training standards, a certified reserve peace
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.
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2 27 tw/mg:sc/14