

**House File 119 - Introduced**

HOUSE FILE 119

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PAUSTIAN, HANUSA, JACOBY,  
and RUNNING-MARQUARDT

**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 date and applicability provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.12, Code 2011, is amended by adding  
2 the following new subsection:

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

7 b. The amount of the credit is equal to the following:

8 (1) For tax years beginning in the 2012 calendar year,  
9 twenty-five dollars.

10 (2) For tax years beginning in the 2013 calendar year, fifty  
11 dollars.

12 (3) For tax years beginning in the 2014 calendar year,  
13 seventy-five dollars.

14 (4) For tax years beginning in the 2015 and subsequent  
15 calendar years, one hundred dollars.

16 c. If the taxpayer is not a volunteer fire fighter or  
17 volunteer emergency medical services personnel for the entire  
18 tax year, the amount of the dollar credit shall be prorated  
19 and the amount of credit shall equal the maximum amount of  
20 credit for the tax year, divided by twelve, multiplied by the  
21 number of months in the tax year the taxpayer was a volunteer.  
22 The credit shall be rounded to the nearest five dollars. If  
23 the taxpayer is a volunteer during any part of a month, the  
24 taxpayer shall be considered a volunteer for the entire month.  
25 If the taxpayer is a volunteer fire fighter and a volunteer  
26 emergency medical services personnel during the same month, a  
27 credit may be claimed for only one volunteer position for that  
28 month.

29 d. The taxpayer is required to have a written statement  
30 from the fire chief or other appropriate supervisor verifying  
31 that the taxpayer was a volunteer fire fighter or volunteer  
32 emergency medical services personnel for the months for which  
33 the credit under this subsection is claimed.

34 e. For purposes of this subsection:

35 (1) "*Emergency medical services personnel*" means an emergency

1 medical care provider, as defined in section 147A.1, who is  
2 certified as a first responder pursuant to chapter 147A.

3 (2) "*Volunteer fire fighter*" means a volunteer fire fighter  
4 as defined in section 85.61 who has met the minimum training  
5 standards established by the fire service training bureau  
6 pursuant to chapter 100B.

7 Sec. 2. EFFECTIVE DATE AND APPLICABILITY. This Act takes  
8 effect January 1, 2012, for tax years beginning on or after  
9 that date.

10

EXPLANATION

11 This bill provides a nonrefundable individual income tax  
12 credit for an individual who was a volunteer fire fighter who  
13 has met the minimum training standards or certified volunteer  
14 emergency medical services personnel for the entire tax year.  
15 The credit is to compensate the individual for the volunteer  
16 services. The amount of the credit equals \$25 for the 2012 tax  
17 year and increases by \$25 for each subsequent tax year until  
18 the credit equals \$100. If the individual was not a volunteer  
19 for the entire tax year, the amount of credit is prorated based  
20 upon the months of volunteer service. A credit may be claimed  
21 for only one volunteer position per month.

22 The bill takes effect January 1, 2012, for tax years  
23 beginning on or after that date.