

Senate Study Bill 3195 - Introduced

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON BOLKCOM)

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, subsection 1, Code 2011, is
2 amended by adding the following new paragraphs:

3 NEW PARAGRAPH. *Ob.* "Emergency medical services personnel"
4 means an emergency medical care provider, as defined in section
5 147A.1, who is certified as a first responder pursuant to
6 chapter 147A.

7 NEW PARAGRAPH. *d.* "Volunteer fire fighter" means a
8 volunteer fire fighter as defined in section 85.61 who has met
9 the minimum training standards established by the fire service
10 training bureau pursuant to chapter 100B.

11 Sec. 2. Section 422.12, subsection 2, Code 2011, is amended
12 by adding the following new paragraph:

13 NEW PARAGRAPH. *c.* (1) A volunteer fire fighter and
14 volunteer emergency medical services personnel credit equal
15 to fifty dollars to compensate the taxpayer for the voluntary
16 services if the volunteer served for the entire tax year.

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

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

35 Sec. 3. EFFECTIVE DATE. This Act takes effect January 1,

