

Senate File 491 - Introduced

SENATE FILE 491

BY DANIELSON

A BILL FOR

1 An Act relating to the individual income tax credits for
2 volunteer fire fighters, volunteer emergency medical
3 services personnel members, and reserve peace officers
4 by increasing the amounts of the credits and requesting
5 an interim study related to the credits, and including
6 effective date and retroactive applicability provisions.
7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.12, subsection 2, paragraph c,
2 subparagraph (1), Code 2017, is amended to read as follows:

3 (1) A volunteer fire fighter and volunteer emergency
4 medical services personnel member credit equal to one hundred
5 fifty dollars to compensate the taxpayer for the voluntary
6 services if the volunteer served for the entire tax year.
7 A taxpayer who is a paid employee of an emergency medical
8 services program or a fire department and who is also a
9 volunteer emergency medical services personnel member or
10 volunteer fire fighter in a city, county, or area governed
11 by an agreement pursuant to [chapter 28E](#) where the emergency
12 medical services program or fire department performs services,
13 shall qualify for the credit provided under this paragraph "c".

14 Sec. 2. Section 422.12, subsection 2, paragraph d,
15 subparagraph (1), Code 2017, is amended to read as follows:

16 (1) A reserve peace officer credit equal to one hundred
17 fifty dollars to compensate the taxpayer for services as a
18 reserve peace officer if the reserve peace officer served for
19 the entire tax year.

20 Sec. 3. VOLUNTEER FIRE FIGHTER AND VOLUNTEER EMERGENCY
21 MEDICAL SERVICES PERSONNEL MEMBER TAX CREDIT AND RESERVE
22 PEACE OFFICER TAX CREDIT LEGISLATIVE INTERIM COMMITTEE —
23 REQUEST. The legislative council is requested to establish a
24 legislative interim committee on the volunteer fire fighter
25 and volunteer emergency medical services personnel member tax
26 credit and the reserve peace officer tax credit for the 2017
27 legislative interim. The legislative interim committee shall
28 identify the personal financial costs incurred by Iowans who
29 act as volunteer fire fighters, volunteer emergency medical
30 services personnel members, or reserve peace officers in
31 this state, shall evaluate the efficacy of the tax credits
32 in mitigating those costs and incentivizing Iowans to serve
33 in these positions, and shall further evaluate and consider
34 whether additional or alternative methods of supporting Iowans
35 in these positions is needed. The interim committee shall

1 submit its findings and recommendations to the general assembly
2 for consideration during the 2018 legislative session.

3 Sec. 4. EFFECTIVE UPON ENACTMENT. This Act, being deemed of
4 immediate importance, takes effect upon enactment.

5 Sec. 5. RETROACTIVE APPLICABILITY. The following provision
6 or provisions of this Act apply retroactively to January 1,
7 2017, for tax years beginning on or after that date:

8 1. The sections of this Act amending section 422.12.

9

EXPLANATION

10 The inclusion of this explanation does not constitute agreement with
11 the explanation's substance by the members of the general assembly.

12 This bill relates to the individual income tax credits
13 available to volunteer fire fighters, volunteer emergency
14 medical services personnel members, and reserve peace officers.

15 The bill increases to \$150 from \$100 the maximum amount per
16 individual of the income tax credits for services performed
17 during the year. The tax credit increase applies retroactively
18 to tax years beginning on or after January 1, 2017.

19 The bill also requests the legislative council to establish
20 a legislative interim committee on the tax credits for the
21 2017 legislative interim. The committee shall be tasked with
22 studying financial costs incurred by Iowans who serve as
23 volunteer fire fighters, volunteer emergency medical services
24 personnel members, and reserve peace officers, the efficacy of
25 the tax credits in mitigating those costs and incentivizing
26 Iowans to serve, and whether other methods for supporting
27 Iowans in these positions are needed. The bill requires the
28 legislative interim committee to submit its findings and
29 recommendations to the general assembly for consideration
30 during the 2018 legislative session.

31 The bill takes effect upon enactment.