

House File 2609 - Introduced

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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 including
5 retroactive applicability provisions.
6 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 2020, is amended to read as follows:

3 (1) A volunteer fire fighter and volunteer emergency
4 medical services personnel member credit equal to ~~one~~ five
5 hundred 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 2020, is amended to read as follows:

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

20 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies
21 retroactively to January 1, 2020, for tax years beginning on
22 or after that date.

23 EXPLANATION

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

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

29 The bill increases to \$500 from \$100 the maximum amount per
30 individual of the income tax credits for services performed
31 during the year. The tax credit increase applies retroactively
32 to tax years beginning on or after January 1, 2020.