

**House File 563 - Introduced**

HOUSE FILE 563

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 144)

**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 2021, is amended to read as follows:

3 (1) A volunteer fire fighter and volunteer emergency  
4 medical services personnel member credit equal to ~~one~~ two  
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 2021, is amended to read as follows:

16 (1) A reserve peace officer credit equal to ~~one~~ two 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, 2021, 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 \$200 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, 2021.