

House File 2280 - Introduced

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BY A. MEYER

A BILL FOR

- 1 An Act modifying the individual income tax credit for emergency
- 2 medical services personnel, and including retroactive
- 3 applicability provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 422.12, subsection 1, paragraph b, Code
2 2026, is amended to read as follows:

3 b. (1) "Emergency medical services personnel member" means
4 an emergency medical care provider, as defined in section 147A.1,
5 who is certified as a first responder pursuant to chapter 147A,
6 or who otherwise meets the definition of first responder except
7 for achieving certification.

8 (2) The department shall adopt criteria, by rule pursuant to
9 chapter 17A, establishing the qualifications necessary to meet
10 the definition of first responder without certification.

11 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies
12 retroactively to January 1, 2026, for tax years beginning on or
13 after that date.

14 EXPLANATION

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

17 This bill modifies the individual income tax credit for
18 emergency medical services personnel.

19 Currently, an emergency medical services personnel member who
20 is certified as a first responder under Code chapter 147A may
21 claim an individual income tax credit for services performed in
22 the amount of \$250.

23 The bill modifies the credit to allow an emergency medical
24 services personnel member to claim the individual income tax
25 credit if the person is not certified as a first responder under
26 Code chapter 147A.

27 The bill directs the department of revenue to adopt
28 criteria, by rule pursuant to Code chapter 17A, establishing
29 the qualifications necessary to meet the definition of first
30 responder without certification.

31 The bill applies retroactively to tax years beginning on or
32 after January 1, 2026.