

House File 358 - Introduced

HOUSE FILE 358

BY JACOBY

A BILL FOR

1 An Act relating to the individual income tax credits for
2 volunteer fire fighters, volunteer emergency medical services
3 personnel members, and reserve peace officers by increasing
4 the amounts of the credits, and including retroactive
5 applicability provisions.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 422.12, subsection 2, paragraph c,
2 subparagraph (1), Code 2025, is amended to read as follows:

3 (1) A volunteer fire fighter and volunteer emergency medical
4 services personnel member credit equal to ~~two hundred fifty~~ one
5 thousand 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 volunteer
9 emergency medical services personnel member or volunteer fire
10 fighter in a city, county, or area governed by an agreement
11 pursuant to chapter 28E where the emergency medical services
12 program or fire department performs services, shall qualify for
13 the credit provided under this paragraph "c".

14 Sec. 2. Section 422.12, subsection 2, paragraph d,
15 subparagraph (1), Code 2025, is amended to read as follows:

16 (1) A reserve peace officer credit equal to ~~two hundred fifty~~
17 one thousand dollars to compensate the taxpayer for services as a
18 reserve 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, 2025, for tax years beginning on or
22 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 medical
28 services personnel members, and reserve peace officers.

29 For services performed by such individuals, the bill increases
30 the maximum amount of the individual income tax credit available
31 against the state individual income tax from \$250 to \$1,000 per
32 tax year. The tax credit increase applies retroactively to tax
33 years beginning on or after January 1, 2025.