

House File 2778 - Introduced

HOUSE FILE 2778

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2280)

A BILL FOR

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

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

3 *b. "Emergency medical services personnel member"* means an
4 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 is a volunteer ambulance driver.

7 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies
8 retroactively to January 1, 2026, for tax years beginning on
9 or after that date.

10 EXPLANATION

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

13 This bill modifies the individual income tax credit for
14 emergency medical services personnel.

15 Currently, an emergency medical services personnel member
16 who is certified as a first responder under Code chapter
17 147A may claim an individual income tax credit for services
18 performed in the amount of \$250.

19 The bill modifies the credit to allow an emergency medical
20 services personnel member to claim the individual income tax
21 credit if the person is a volunteer ambulance driver.

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