

## CHAPTER 1103

### INCOME TAX CREDIT FOR VOLUNTEER FIRE FIGHTERS AND EMERGENCY MEDICAL SERVICES PERSONNEL

S.F. 2322

**AN ACT** providing volunteer fire fighters and emergency medical services personnel with an individual income tax credit and including effective date and applicability provisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 422.12, subsection 1, Code 2011, is amended by adding the following new paragraphs:

NEW PARAGRAPH. *0b. "Emergency medical services personnel" means an emergency medical care provider, as defined in section 147A.1, who is certified as a first responder pursuant to chapter 147A.*

NEW PARAGRAPH. *d. "Volunteer fire fighter" means a volunteer fire fighter as defined in section 85.61 who has met the minimum training standards established by the fire service training bureau pursuant to chapter 100B.*

Sec. 2. Section 422.12, subsection 2, Code 2011, is amended by adding the following new paragraph:

NEW PARAGRAPH. *c. (1) A volunteer fire fighter and volunteer emergency medical services personnel credit equal to fifty dollars to compensate the taxpayer for the voluntary services if the volunteer served for the entire tax year.*

If the taxpayer is not a volunteer fire fighter or volunteer emergency medical services personnel for the entire tax year, the maximum amount of the credit shall be prorated and the amount of credit for the taxpayer shall equal the maximum amount of credit for the tax year, divided by twelve, multiplied by the number of months in the tax year the taxpayer was a volunteer. The credit shall be rounded to the nearest dollar. If the taxpayer is a volunteer during any part of a month, the taxpayer shall be considered a volunteer for the entire month. If the taxpayer is a volunteer fire fighter and a volunteer emergency medical services personnel during the same month, a credit may be claimed for only one volunteer position for that month.

(2) The taxpayer is required to have a written statement from the fire chief or other appropriate supervisor verifying that the taxpayer was a volunteer fire fighter or volunteer emergency medical services personnel for the months for which the credit under this paragraph is claimed.

Sec. 3. **EFFECTIVE DATE.** This Act takes effect January 1, 2013.

Sec. 4. **APPLICABILITY.** This Act applies to tax years beginning on or after January 1, 2013.

Approved April 27, 2012