

## CHAPTER 1103

### INCOME TAX CREDITS FOR RESERVE PEACE OFFICERS AND VOLUNTEER FIRE FIGHTERS AND EMERGENCY MEDICAL SERVICES PERSONNEL

H.F. 2459

**AN ACT** relating to the individual income tax by creating a tax credit for reserve peace officers and by modifying the tax credit for volunteer fire fighter and volunteer emergency medical services personnel and including retroactive applicability provisions.

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

Section 1. Section 422.12, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0c. “Reserve peace officer” means a reserve peace officer as defined in section 80D.1A who has met the minimum training standards established by the Iowa law enforcement academy pursuant to chapter 80D.

Sec. 2. Section 422.12, subsection 1, paragraph e, Code 2014, is amended by striking the paragraph and inserting in lieu thereof the following:

e. “Volunteer fire fighter” means an individual that meets both of the following requirements:

(1) The individual is an active member of an organized volunteer fire department in this state or is performing services as a volunteer fire fighter for a municipality, township, or benefited fire district at the request of the chief or other person in command of the fire department of the municipality, township, or benefited fire district, or of any other officer of the municipality, township, or benefited fire district having authority to demand such service. A person performing such services shall not be classified as a casual employee.

(2) The individual has met the minimum training standards established by the fire service training bureau pursuant to chapter 100B.

Sec. 3. Section 422.12, subsection 2, paragraph c, subparagraph (1), unnumbered paragraph 1, Code 2014, is amended to read as follows:

A volunteer fire fighter and volunteer emergency medical services personnel credit equal to  fifty one hundred  dollars to compensate the taxpayer for the voluntary services if the volunteer served for the entire tax year.  A taxpayer who is a paid employee of an emergency medical services program or a fire department and who is also a volunteer emergency medical services personnel or volunteer fire fighter in a city, county, or area governed by an agreement pursuant to chapter 28E where the emergency medical services program or fire department performs services, shall qualify for the credit provided under this paragraph.

Sec. 4. Section 422.12, subsection 2, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. d. (1) A reserve peace officer credit equal to one hundred dollars to compensate the taxpayer for services as a reserve peace officer if the reserve peace officer served for the entire tax year.

(2) If the taxpayer is not a reserve peace officer 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 reserve peace officer. The credit shall be rounded to the nearest dollar. If the taxpayer is a reserve peace officer any part of a month, the taxpayer shall be considered a reserve peace officer for the entire month.

(3) If the taxpayer is a reserve peace officer during the same month as the taxpayer is a volunteer fire fighter or volunteer emergency medical services personnel, as defined in this section, a credit may be claimed for only one position for that month under either this paragraph or paragraph “c”.

(4) The taxpayer is required to have a written statement from the chief of police, sheriff, commissioner of public safety, or other appropriate supervisor verifying that the taxpayer was a reserve peace officer for the months for which the credit under this paragraph is claimed.

Sec. 5. RETROACTIVE APPLICABILITY. This Act applies retroactively to January 1, 2014, for tax years beginning on or after that date.

Approved May 16, 2014