

REVENUE: May have a revenue impact, statement not yet issued

FISCAL: May have fiscal impact, statement not yet issued

Action:	Do Pass as Amended and Be Printed Engrossed and be referred to the Committee on Revenue by prior reference
Vote:	House 4 - 0 - 1 Senate 5 - 0 - 0
Yeas:	Cowan, Nelson, Schaufler, Boone, George G., George L., Johnson, Morrisette, Verger
Nays:	0
Exc.:	Krieger
Prepared By:	Jim Keller, Administrator
Meeting Dates:	2/20, 3/15

WHAT THE MEASURE DOES: Grants an income tax credit to emergency medical technicians, firefighters and first responders who provide volunteer services to rural fire protection districts or fire departments. Applies to tax years beginning on or after January 1, 2008 and before January 1, 2020. Sunsets January 2, 2020.

ISSUES DISCUSSED:

- Out of pocket expenses for volunteers
- Lost wages for volunteer service
- Definition of “rural”
- Estimated time requirement for volunteers to qualify for tax credit
- Inclusion of other volunteer service such as mountain rescue or reserve police

EFFECT OF COMMITTEE AMENDMENT:

The amendment removes emergency medical technicians and first responders from the bill, requires 100 hours of volunteer service before an individual can qualify for the credit, removes the word “rural” from the bill and allows a tax credit up to \$250 per tax year.

BACKGROUND: House Bill 2670A would create a new tax credit for firefighters if they meet certain criteria. The bill would define volunteer services as services performed by an individual during work hours and work shifts that are voluntary and are not a condition of employment. The individual would need to volunteer for at least 100 hours and the chief of the fire protection district or fire department certifies that the individual qualifies for the credit. The amount of credit allowed for a tax year would be \$250 beginning on or after January 1, 2008 and before January 1, 2020. The tax credit would sunset on January 2, 2020.