

STAFF MEASURE SUMMARY

House Committee On Veterans and Emergency Preparedness

Fiscal: Has minimal fiscal impact

Revenue: Revenue impact issued

Action Date: 03/24/15

Action: Do Pass And Be Referred To Revenue By Prior Reference

Meeting Dates: 03/12, 03/24

Vote:

Yeas: 7 - Boone, Esquivel, Evans, Huffman, Lively, Parrish, Piluso

Prepared By: Bryan Guiney, Committee Administrator

WHAT THE MEASURE DOES:

Grants income tax credit for services to fire departments or rural fire protection districts provided by volunteer firefighters, as specified. Applies to tax years from January 1, 2016, to January 1, 2024. Takes effect 91st day after *sine die*.

ISSUES DISCUSSED:

- Provisions of measure

EFFECT OF COMMITTEE AMENDMENT:

No amendment.

BACKGROUND:

Rural areas are primarily served by volunteer first responders. Rural Fire Protection Districts are facing increasing difficulty recruiting and retaining volunteer firefighters.

House Bill 3189 grants an income tax credit of \$250 to firefighters who perform 100 hours of volunteer service to incentivize the retention of highly qualified individuals.