

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

---

Prepared by: Meg Bushman-Reinhold  
Reviewed by: John Borden  
Date: 3/22/2017

---

**Measure Description:**

Grants income tax credit to firefighters who provide volunteer services to rural fire protection districts or fire departments.

**Government Unit(s) Affected:**

Department of Revenue(DOR)

**Analysis:**

The proposed legislation has been determined to have  
**MINIMAL EXPENDITURE IMPACT**  
on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.