

State of Arkansas
89th General Assembly
Regular Session, 2013

As Engrossed: S4/16/13
A Bill

HOUSE BILL 1399

By: Representative Farrer

For An Act To Be Entitled

AN ACT CONCERNING THE INCOME TAX TREATMENT OF
VOLUNTEER FIREFIGHTERS; TO CREATE THE VOLUNTEER
FIREFIGHTER TAX PROTECTION ACT; AND FOR OTHER
PURPOSES.

Subtitle

TO CREATE THE VOLUNTEER FIREFIGHTER TAX
PROTECTION ACT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. DO NOT CODIFY. Title.

This act shall be known and may be cited as the "Volunteer Firefighter
Tax Protection Act".

SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 4, is
amended to add an additional section to read as follows:

26-51-457. Deduction – Volunteer firefighter.

(a) In computing net income for the purposes of the Income Tax Act of
1929, § 26-51-101 et seq., there is allowed as a deduction in addition to all
other deductions allowed by law for the:

(1) Amount paid by a volunteer firefighter and not reimbursed by
the fire department or firefighting unit that the volunteer firefighter
serves to purchase firefighting equipment required by the fire department or
firefighting unit; and

(2) Loss of value of personal property of a volunteer
firefighter that is damaged or destroyed in the course of his or her



participation in fire suppression, rescue, pump operation, or other firefighting activity as a volunteer firefighter.

(b) The deduction allowed under subsection (a) of this section shall not exceed one thousand dollars (\$1,000).

(c) As used in this section, "volunteer firefighter" means a member of a fire department or firefighting unit who:

(1) Actively engages in fire suppression, rescue, pump operation, or other firefighting activity; and

(2) Receives less than five thousand dollars (\$5,000) in total compensation during the taxable year from the volunteer fire department or firefighting unit that the volunteer firefighter serves.

(d) The Director of the Department of Finance and Administration may promulgate rules to implement this section.

SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective for tax years beginning on and after January 1, 2014.

/s/Farrer

APPROVED: 04/22/2013