

State of Arkansas
89th General Assembly
Regular Session, 2013

A Bill

HOUSE BILL 1016

By: Representatives Farrer, Gillam

For An Act To Be Entitled

AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR NEW
VOLUNTEER FIREFIGHTERS; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE AN INCOME TAX CREDIT FOR NEW
VOLUNTEER FIREFIGHTERS.

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

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended to add an additional section to read as follows:

26-51-515. New volunteer firefighter tax credit.

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

(1) Becomes a member of a volunteer fire department or firefighting unit on or after January 1, 2013;

(2) Was not a member of a volunteer fire department or firefighting unit in the five (5) years before becoming a member of a volunteer fire department or firefighting unit on or after January 1, 2013;

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

(4) Receives less than five thousand dollars (\$5,000) in total compensation during the taxable year from the volunteer fire department or firefighting unit for which the firefighter performs services.

(b) There is allowed an income tax credit against the income tax imposed by the Income Tax Act of 1929, § 26-51-101 et seq., in the amount of two hundred dollars (\$200) for a taxpayer who:



(1) Is a new volunteer firefighter; and

(2) Has completed at least:

(A) Nine (9) months of service as a new volunteer firefighter for the tax year; and

(B) Sixteen (16) hours of training that has been certified by the Arkansas Fire Training Academy in the taxable year.

(c) A taxpayer may claim the credit allowed under this section for a maximum of five (5) consecutive tax years.

(d) The amount of the income tax credit under this section that may be claimed by the taxpayer in a tax year shall not exceed the amount of income tax due by the taxpayer.

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

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on and after January 1, 2013.