

Stricken language would be deleted from and underlined language would be added to present law.

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*