

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

State of Arkansas
94th General Assembly
Regular Session, 2023

As Engrossed: H2/2/23
A Bill

HOUSE BILL 1241

By: Representatives Painter, Tosh, Andrews, Bentley, Breaux, Joey Carr, Duffield, Eubanks, Fortner, L. Johnson, B. McKenzie, McNair, Milligan, J. Moore, Pearce, Puryear, Rye, Schulz, Steimel, Vaught, Wardlaw
By: Senator Flippo

For An Act To Be Entitled

AN ACT TO AMEND THE LAW GOVERNING INCOME TAX; TO
CREATE A REFUNDABLE TAX CREDIT FOR CERTAIN VOLUNTEER
FIREFIGHTERS; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE A REFUNDABLE TAX CREDIT FOR
CERTAIN 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:

26-51-517. Volunteer firefighters – Definition.

(a) As used in this section, "qualified 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 activities;

(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; and

(3) Has properly completed the form developed by the Department of Finance and Administration under subsection (c) of this section.

(b)(1) A qualified volunteer firefighter is allowed an income-tax credit against the income tax imposed by this chapter in the amount of five



hundred dollars (\$500).

(2) If the amount of the income tax credit allowed under this section exceeds the taxpayer's income tax liability, the excess shall be refunded to the taxpayer.

(c)(1) The Department of Finance and Administration shall develop a form to be completed by a taxpayer who wants to receive the tax credit under this section.

(2) The form developed by the department shall require the following elements:

(A) Proof that the taxpayer completed the following courses as the Arkansas Fire Training Academy:

(i) Introduction, Chapter 1 NFUU0008; and

(ii) Personal Protective Equipment, Chapter 5 NFUY0016;

(B) Proof that the taxpayer completed the wildland firefighting course taught by the Arkansas State Forestry Commission; and

(C) Signed approval of the taxpayer's fire chief, board of commissioners, or Mayor.

(3) The taxpayer shall submit the completed form under this section with his or her individual income-tax return.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2023.

/s/Painter