

1 State of Arkansas  
2 88th General Assembly  
3 Regular Session, 2011  
4

# A Bill

HOUSE BILL 2105

5 By: Representative Gillam  
6 By: Senator J. Dismang  
7

## For An Act To Be Entitled

9 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR VOLUNTEER  
10 FIREFIGHTERS; AND FOR OTHER PURPOSES.  
11

## Subtitle

14 TO PROVIDE AN INCOME TAX CREDIT FOR  
15 VOLUNTEER FIREFIGHTERS.  
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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20 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended  
21 to add an additional section to read as follows:

22 26-51-515. Volunteer firefighter tax credit.

23 (a) As used in this section, "volunteer firefighter" means any member  
24 of a fire department or fire fighting unit who actively engages in fire  
25 suppression, rescue, pump operation, or other firefighting activity and who  
26 receives less than five thousand dollars (\$5,000) in compensation during the  
27 taxable year from the fire department or fire fighting unit for which the  
28 volunteer firefighter performs services.

29 (b) In addition to any income tax credit for which a taxpayer  
30 qualifies for under this subchapter, the taxpayer is allowed an income tax  
31 credit of two hundred fifty dollars (\$250) against the income tax imposed by  
32 the Income Tax Act of 1929, § 26-51-101 et seq., if the taxpayer meets the  
33 following requirements:

34 (1) The taxpayer has served as a volunteer firefighter for a  
35 minimum of one (1) year; and

36 (2) The taxpayer completes in the taxable year a minimum of



1 sixteen (16) hours of training that has been certified by the Arkansas Fire  
2 Training Academy.

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

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

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9 SECTION 2. This act shall apply to tax years beginning on or after  
10 January 1, 2011.