

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

As Engrossed: H2/2/23

A Bill

HOUSE BILL 1241

5 By: Representatives Painter, Tosh, Andrews, Bentley, Breaux, Joey Carr, Duffield, Eubanks, Fortner, L.
6 Johnson, B. McKenzie, McNair, Milligan, J. Moore, Pearce, Puryear, Rye, Schulz, Steimel, Vaught,
7 Wardlaw
8 By: Senator Flippo
9

For An Act To Be Entitled

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

17 TO CREATE A REFUNDABLE TAX CREDIT FOR
18 CERTAIN VOLUNTEER FIREFIGHTERS.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
24 amended to add an additional section to read as follows:

25 26-51-517. Volunteer firefighters – Definition.

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

28 (1) Actively engages in fire suppression, rescue, pump
29 operation, or other firefighting activities;

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

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

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



1 hundred dollars (\$500).

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

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

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

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

12 (i) Introduction, Chapter 1 NFUU0008; and

13 (ii) Personal Protective Equipment, Chapter 5
14 NFUY0016;

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

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

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

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

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25 */s/Painter*
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