

# ARKANSAS SENATE

88th General Assembly - Regular Session, 2011

## Amendment Form

\*\*\*\*\*

### Subtitle of Senate Bill No. 152

TO PROVIDE AN INCOME TAX CREDIT FOR VOLUNTEER FIREFIGHTERS.

\*\*\*\*\*

### Amendment No. 1 to Senate Bill No. 152

Amend Senate Bill No. 152 as originally introduced:

Delete Sections 1 and 2 in their entirety and substitute the following:

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

26-51-515. Volunteer firefighter tax credit.

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

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

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

(2) The taxpayer completes in the taxable year a minimum of twenty-four (24) hours of training that has been certified by the Arkansas Fire Training Academy.

(c) 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.

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

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



The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator J. Dismang  
MMC/MMC - 02/18/11 09:51  
MMC235

\_\_\_\_\_  
Secretary