

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

A Bill

HOUSE BILL 2105

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

8 Filed with: Interim House Committee on Revenue and Taxation
9 pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

10 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR VOLUNTEER
11 FIREFIGHTERS; AND FOR OTHER PURPOSES.
12

Subtitle

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

24 26-51-515. Volunteer firefighter tax credit.

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

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

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

3 (2) The taxpayer completes in the taxable year a minimum of
4 sixteen (16) hours of training that has been certified by the Arkansas Fire
5 Training Academy.

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

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

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

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15 Referred by the Arkansas House of Representatives
16 Prepared by: JLL/VJF