

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

HOUSE BILL

1512

By: Representatives Fuller and Teague

For An Act To Be Entitled

"AN ACT TO PROVIDE CERTAIN QUALIFYING MEMBERS OF VOLUNTEER  
FIRE DEPARTMENTS WITH AN INCOME TAX DEDUCTION FOR A  
CHARITABLE CONTRIBUTION FOR THEIR VOLUNTEER TIME CONTRIBUTED  
TO EMERGENCY OPERATIONS."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Any taxpayer of this state who donates his time as a member of a volunteer fire department in Arkansas and who has been involved in emergency operations in Arkansas during the latest tax year shall be entitled to take a deduction therefor in computing his state income tax liability, as a charitable contribution. The person shall be eligible to deduct ten dollars (\$10.00) for each hour of time he or she was involved in emergency operations during the latest tax year, up to a maximum deduction of five hundred dollars (\$500) per person per year.

SECTION 2. (a) For the purposes of the charitable deduction allowed in Section 1 of this act, a person shall be considered to donate his time as a member of a volunteer fire department if:

(1) the person receives no compensation or other payment in return for the time he contributes to the volunteer fire department; and

(2) the person is a member of a volunteer fire department or its rescue squad or ambulance service or emergency medical team in the state of Arkansas.

(b) For the purposes of the charitable deduction allowed in Section 1 of this act, a person shall be considered to have been involved in emergency operations during the latest tax year if:

(1) (A) the person was involved directly in the extinguishing or

attempt at extinguishing a fire, which shall not include training fires; or

(B) the person was involved directly in an emergency or rescue activity where persons who were injured as a result of an accident, fire, or medical emergency were required to be transported, treated, rescued, or otherwise aided; or

(C) the person was involved directly in emergency activities where the volunteer fire department responded to an emergency situation where another person's life or health was threatened by some local or national emergency or natural disaster or where the general public's health and safety were threatened by an environmental or hazardous substance emergency; and

(2) the person has a certification from an official of the volunteer fire department on a form prescribed by the Commissioner of Revenues that they were directly involved in emergency operations during the latest tax year and the amount of time they spent involved in emergency operations during the latest tax year, which shall include all the time from the time the person is notified of the emergency operation to the time the person returns to their place of residence.

SECTION 3. (a) The provisions of this act shall be applicable to the taxable income earned during the 1989 calendar year, upon which taxes are to be paid in 1990 and each calendar year thereafter.

(b) The provisions of this act shall be supplemental to the state income tax law of this state and are not intended to repeal any law or parts of law except where specifically in conflict with this act.

SECTION 4. All provisions of this act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

