

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007

A Bill

HOUSE BILL 1297

4
5 By: Representative Sumpter
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For An Act To Be Entitled

9 AN ACT TO PROVIDE AN INCOME TAX EXEMPTION FOR
10 FIREFIGHTERS; TO ALLOW FIREFIGHTERS WHO DO NOT
11 TAKE THE INCOME TAX EXEMPTION TO TAKE AN INCOME
12 TAX CREDIT; AND FOR OTHER PURPOSES.
13

Subtitle

14 TO PROVIDE AN INCOME TAX EXEMPTION FOR
15 FIREFIGHTERS; TO ALLOW FIREFIGHTERS WHO
16 DO NOT TAKE THE INCOME TAX EXEMPTION TO
17 TAKE AN INCOME TAX CREDIT.
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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 3, is
24 amended to add a new section to read as follows:

25 26-51-311. Income from service as a firefighter.

26 (a) As used in this section, "firefighter" means any paid or volunteer
27 member of a fire department or firefighting unit who actively engages in fire
28 suppressions, rescues, pump operations, or other firefighting activities.

29 (b) The first twelve thousand dollars (\$12,000) of income earned by a
30 taxpayer for services performed as a firefighter is exempt from the income
31 tax imposed by the Income Tax Act of 1929, § 26-51-101 et seq.

32 (c) Nothing in this section shall exempt from taxation any other
33 income of the firefighter.

34 (d) The taxpayer is ineligible for the income tax exemption in
35 subsection (b) of this section if the taxpayer claims the income tax credit
36 in § 26-51-513.



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2 SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended
3 to add an additional section to read as follows:

4 26-51-513. Firefighter tax credit.

5 (a) As used in this section, "firefighter" means any paid or volunteer
6 member of a fire department or firefighting unit who actively engages in fire
7 suppressions, rescues, pump operations, or other firefighting activities.

8 (b) A taxpayer is allowed an income tax credit of five hundred dollars
9 (\$500) against the income tax imposed by the Income Tax Act of 1929, § 26-51-
10 101 et seq., if:

11 (1) The taxpayer performed at least five hundred twenty (520)
12 hours of service during the taxable year as a firefighter; and

13 (2) The taxpayer did not claim the income tax exemption in § 26-
14 51-311.

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

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19 SECTION 3. Arkansas Code § 26-51-301(e), concerning individuals exempt
20 from taxation or qualifying for reduced tax rates, is amended to read as
21 follows:

22 (e) The reduced tax tables cannot be used if the exemption provided
23 for in § 26-51-306, § 26-51-311, or the six thousand dollar (\$6,000)
24 exemption provided for in § 26-51-307 is claimed or if the taxpayer itemizes
25 deductions.

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27 SECTION 4. This act shall apply to tax years beginning on or after
28 January 1, 2007.