

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

A Bill

SENATE BILL 152

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

For An Act To Be Entitled

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

Subtitle

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

22 26-51-515. Volunteer firefighter tax credit.

23 (a) As used in this section, "volunteer firefighter" means an unpaid,
24 volunteer member of a fire department who engages in fire suppression,
25 rescue, pump, or other fire-ground activity.

26 (b) There is allowed an income tax credit against the income tax
27 imposed by the Income Tax Act of 1929, § 26-51-101 et seq., in the amount of
28 two hundred fifty dollars (\$250) for a taxpayer who is a volunteer
29 firefighter and who has completed:

30 (1) At least nine (9) months of volunteer service for the tax
31 year; and

32 (2) The certification requirements for firefighters under § 20-
33 22-806.

34 (c) Any unused income tax credit under this section may be carried
35 forward for three (3) consecutive tax years following the tax year the income
36 tax credit was earned.



1 (d) The amount of the income tax credit under this section that may be
2 claimed by the taxpayer in a tax year shall not exceed the amount of income
3 tax due by the taxpayer.

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

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7 SECTION 2. EFFECTIVE DATE. This act is effective for tax years
8 beginning on and after January 1, 2011.

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