

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

As Engrossed: S2/22/11

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

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

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

36 *(2) The taxpayer completes in the taxable year a minimum of*



1 twenty-four (24) hours of training that has been certified by the Arkansas  
2 Fire Training Academy.

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

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

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

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13 /s/J. Dismang  
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