

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023

A Bill

HOUSE BILL 1241

4
5 By: Representative Painter
6 By: Senator Flippo

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW GOVERNING INCOME TAX; TO
10 CREATE A REFUNDABLE TAX CREDIT FOR CERTAIN VOLUNTEER
11 FIREFIGHTERS; AND FOR OTHER PURPOSES.

Subtitle

14 TO CREATE A REFUNDABLE TAX CREDIT FOR
15 CERTAIN VOLUNTEER FIREFIGHTERS.

17
18
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

20
21 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
22 amended to add an additional section to read as follows:

23 26-51-517. Volunteer firefighters – Definition.

24 (a) As used in this section, "qualified volunteer firefighter" means a
25 member of a fire department or firefighting unit who:

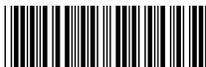
26 (1) Actively engages in fire suppression, rescue, pump
27 operation, or other firefighting activities;

28 (2) Receives less than five thousand dollars (\$5,000) in total
29 compensation during the taxable year from the volunteer fire department or
30 firefighting unit that the volunteer firefighter serves; and

31 (3) Has properly completed the form developed by the Department
32 of Finance and Administration under subsection (c) of this section.

33 (b)(1) A qualified volunteer firefighter is allowed an income-tax
34 credit against the income tax imposed by this chapter in the amount of five
35 hundred dollars (\$500).

36 (2) If the amount of the income tax credit allowed under this



1 section exceeds the taxpayer's income tax liability, the excess shall be
 2 refunded to the taxpayer.

3 (c)(1) The Department of Finance and Administration shall develop a
 4 form to be completed by a taxpayer who wants to receive the tax credit under
 5 this section.

6 (2) The form developed by the department shall require the
 7 following elements:

8 (A) Proof that the taxpayer completed the following
 9 courses as the Arkansas Fire Training Academy:

10 (i) Introduction, Chapter 1 NFUU0008; and

11 (ii) Personal Protective Equipment, Chapter 5
 12 NFUY0016;

13 (B) Proof that the taxpayer completed the wildland
 14 firefighting course taught by the Arkansas State Forestry Commission; and

15 (C) Signed approval of the taxpayer's fire chief, board of
 16 commissioners, or Mayor.

17 (3) The taxpayer shall submit the completed form under this
 18 section with his or her individual income-tax return.

19
 20 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
 21 years beginning on or after January 1, 2023.