

HB 100 -- Income Tax Credit for Volunteer Firefighters

Sponsor: Ruestman

This bill authorizes a \$180 income tax credit for volunteer firefighters who complete at least 12 hours of any firefighter training program approved by the State Fire Marshal. If the firefighter completes at least 30 additional hours of training after the initial 12 hours of training, the firefighter may claim a \$360 credit. The tax credit is not refundable but can be carried forward for four years.

The provisions of the bill will expire six years from the effective date.