

HB 833 -- TAX CREDITS TO EMERGENCY WORKERS

SPONSOR: Farnan

This bill establishes the "Volunteer First Responder Tax Credit Act".

Beginning January 1, 2026, a qualified taxpayer who serves as a volunteer firefighter, volunteer EMS personnel, or reserve peace officer for the entire calendar year will be allowed to claim a tax credit in an amount equal to \$250.

If the otherwise qualifying taxpayer does not serve for the entire tax year, the maximum amount of the tax credit must be prorated. The proration will equal the maximum amount of credit for the tax year divided by 12, and multiplied by the number of months in the tax year that the taxpayer served as a volunteer.

A taxpayer is considered a volunteer firefighter, volunteer EMS personnel, or reserve peace officer for the entire month if:

- (1) He or she serves in that capacity during any part of the month; and
- (2) He or she attends at least one fire meeting, fire call, emergency call, or other similar meeting or emergency response.

If the taxpayer serves in multiple qualifying volunteer roles, the tax credit can be claimed for only one role, per tax year.

A qualifying taxpayer must submit a verification statement when filing his or her state income taxes. The tax credits are not refundable and can not be carried forward to any subsequent tax year. The tax credit can not be assigned, transferred, sold, or otherwise conveyed.

The provisions of this program sunset on December 31, six years after the effective date of this bill.