

HB 2039 -- TAX CREDIT FOR CERTAIN VOLUNTEER DRIVERS

SPONSOR: Terry

For all tax years beginning on or after January 1, 2027, this bill authorizes an eligible taxpayer to claim a tax credit in an amount equal to his or her qualified amount, but not to exceed \$3,000, for providing qualified transportation as a volunteer driver for a not-for-profit organization. The amount of the tax credit must be adjusted annually for inflation.

Tax credits authorized by the bill are not refundable and cannot be transferred, sold, or assigned, but may be carried forward for three subsequent tax years.

A taxpayer cannot claim a credit for any miles driven to the extent the taxpayer has claimed a deduction or any other tax benefit for federal tax purposes, or for which the taxpayer has received reimbursement from a qualified organization.

The total amount of tax credits authorized by the bill must not exceed \$1 million in any fiscal year, with the amount adjusted annually for inflation.

This bill sunsets six years after its effective date.

This bill is similar to HB 1236 and SB 607 (2025).