

JAN 24 2001

WAYS AND MEANS

HOUSE FILE 88

BY HEATON

Passed House, Date _____ Passed Senate, Date _____
 Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
 Approved _____

A BILL FOR

1 An Act establishing an income tax deduction for certain volunteer
 2 emergency medical services providers and volunteer fire
 3 fighters and providing a retroactive applicability date.
 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HE 88

1 Section 1. Section 422.7, Code 2001, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 36. a. For an individual who volunteers
4 either as an emergency medical services provider or as a fire
5 fighter, or as both, for at least six months of the tax year,
6 subtract two thousand five hundred dollars.

7 b. To claim the deduction, the individual is required to
8 have in the individual's possession a written statement from
9 the fire chief or other appropriate supervisor verifying that
10 the individual was a volunteer fire fighter or volunteer
11 emergency medical services provider for at least six months of
12 the tax year for which the deduction under paragraph "a" is
13 claimed.

14 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies
15 retroactively to January 1, 2001, for tax years beginning on
16 or after that date.

17 EXPLANATION

18 This bill establishes a deduction when computing net income
19 for state income tax purposes in the amount of \$2,500 for an
20 individual who volunteers as an emergency medical services
21 provider or a fire fighter, or both, for at least six months
22 of the tax year.

23 The bill applies retroactively to tax years beginning on or
24 after January 1, 2001.

25
26
27
28
29
30
31
32
33
34
35