

JAN 18 2006  
WAYS AND MEANS

HOUSE FILE 2077  
BY HUSER, LUKAN, HORBACH,  
REICHERT, COHOON, QUIRK,  
MERTZ, STRUYK, KAUFMANN,  
and THOMAS

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to the exclusion of stipends or remuneration paid  
2 to volunteer fire fighters from the state individual income  
3 tax and including a retroactive applicability date provision.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2077

1 Section 1. Section 422.7, Code Supplement 2005, is amended  
2 by adding the following new subsection:

3 NEW SUBSECTION. 45. Subtract, to the extent included, the  
4 first fifteen thousand dollars received as a stipend or  
5 remuneration by the taxpayer for services rendered as a  
6 volunteer fire fighter.

7 Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies  
8 retroactively to January 1, 2006, for tax years beginning on  
9 or after that date.

10 EXPLANATION

11 This bill excludes from income tax the first \$15,000  
12 received by a taxpayer as a stipend or remuneration for  
13 services rendered as a volunteer fire fighter.

14 The bill applies retroactively to January 1, 2006, for tax  
15 years beginning on or after that date.

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