

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007

A Bill

HOUSE BILL 1459

4
5 By: Representatives Walters, Sumpter, Pyle, R. Green, Blount, Breedlove, L. Cowling, Hall, Hardy,
6 Kidd, Lovell, S. Prater, Ragland, Rogers, Schulte, Sullivan
7 By: Senator Wilkinson

For An Act To Be Entitled

11 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR
12 VOLUNTEER FIREFIGHTERS; AND FOR OTHER PURPOSES.

Subtitle

15 TO PROVIDE AN INCOME TAX CREDIT FOR
16 VOLUNTEER FIREFIGHTERS.

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

21 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended
22 to add an additional section to read as follows:

23 26-51-513. Volunteer firefighter tax credit.

24 (a) As used in this section, "volunteer firefighter" means any member
25 of a fire department or fire fighting unit who actively engages in fire
26 suppression, rescue, pump operation, or other firefighting activity and who
27 receives less than five thousand dollars (\$5,000) in compensation during the
28 taxable year from the fire department or fire fighting unit for which the
29 volunteer firefighter performs services.

30 (b) In addition to any income tax credit for which a taxpayer
31 qualifies for under this subchapter, the taxpayer is allowed an income tax
32 credit of four hundred dollars (\$400) against the income tax imposed by the
33 Income Tax Act of 1929, § 26-51-101 et seq., if the taxpayer meets the
34 following requirements:

35 (1) The taxpayer has served as a volunteer firefighter of a fire
36 department or fire fighting unit for a minimum of one (1) year; and



1 (2) The taxpayer completes in the taxable year a minimum of
2 twenty-four (24) hours of training that has been certified by the Arkansas
3 Fire Training Academy.

4 (c) The amount of the income tax credit under this section that may be
5 claimed by the taxpayer in a tax year shall not exceed the amount of income
6 tax due by the taxpayer.

7 (d) The Director of the Department of Finance and Administration
8 shall promulgate rules to implement this section.

9
10 SECTION 2. This act shall apply to tax years beginning on or after
11 January 1, 2007.

12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36