

HB 204 -- Income Tax Credit for Volunteer Firefighters

Sponsor: Ruestman

Beginning January 1, 2009, this bill authorizes an annual \$180 income tax credit for volunteer firefighters who complete during the year at least 12 hours of any firefighter training program approved by the Office of the State Fire Marshal within the Department of Public Safety. If the firefighter completes at least 36 additional hours of training after the initial 12 hours of training during the year, the firefighter may claim a \$360 credit. The tax credit is not refundable but can be carried forward for four years.

The provisions of the bill will expire December 31 six years from the effective date.