

HB 1771 -- INCOME TAX REFUNDS

SPONSOR: Shields

This bill establishes the "Christopher J. Bosche Memorial Act" which requires the Department of Revenue to refund income taxes received from a qualified first responder or estate for any tax year during or after the qualified date.

The bill defines:

(1) A "Qualified date" as the earliest date on which any of the following occurred:

(a) The qualified first responder was first wounded or injured as a result of the September 11, 2001 terrorist attacks;

(b) The qualified first responder first became ill or incurred a negative health condition as a result of the September 11, 2001 terrorist attacks; or

(c) The qualified first responder was killed as a result of the September 11, 2001 terrorist attacks.

(2) A "Qualified first responder" as a first responder who was killed in the September 11, 2001 terrorist attacks or dies as a result of one or more wounds, injuries, illnesses, or other negative health conditions incurred as a result of the September 11, 2001 terrorist attacks.