

SENATE BILL No. 121

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-3-14.

Synopsis: Tax credit for volunteer firefighters and EMTs. Provides that an individual who is an active volunteer firefighter or an active volunteer emergency medical technician, and who participates in at least 33% of a department's combined total of emergency responses and training sessions during the year, is entitled to a credit of \$2,000 against the individual's adjusted gross income tax liability each taxable year. Provides that confirmation of an individual's service for purposes of the credit must be affirmed under penalties of perjury by the chief of the volunteer fire department.

Effective: January 1, 2015 (retroactive).

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January 6, 2015, read first time and referred to Committee on Tax & Fiscal Policy.



PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 121

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3-3-14 IS ADDED TO THE INDIANA CODE
2 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
3 **JANUARY 1, 2015 (RETROACTIVE)]:** **Sec. 14. (a) Each taxable**
4 **year, an individual who:**
5 **(1) is an active:**
6 **(A) volunteer firefighter (as defined in IC 36-8-12-2); or**
7 **(B) emergency medical technician (as defined in**
8 **IC 16-18-2-112) who works in a volunteer capacity for a**
9 **volunteer fire department; and**
10 **(2) participates in at least thirty-three percent (33%) of the**
11 **department's combined total of emergency responses and**
12 **training sessions during the taxable year;**
13 **is entitled to a credit against the individual's adjusted gross income**
14 **tax liability for the taxable year equal to two thousand dollars**
15 **(\$2,000).**
16 **(b) The department shall prescribe a form by means of which**



1 the department may confirm an individual's service for purposes
2 of this section. The form must include an affirmation by the chief
3 of the volunteer fire department under penalties of perjury that the
4 information contained on the form is true.

5 (c) For purposes of subsections (a)(2) and (b), the chief of the
6 volunteer fire department may count an individual's participation
7 in emergency responses and training sessions of another volunteer
8 fire department during the taxable year as participation in the
9 confirming department's combined total of emergency responses
10 and training sessions, if the individual is a member of more than
11 one (1) volunteer fire department.

12 (d) The department may request that an individual submit to
13 the department a completed form, as prescribed by subsection (b),
14 in order to substantiate the individual's eligibility for the credit
15 under this section.

16 (e) The credit provided by this section may not exceed the
17 amount of the taxpayer's adjusted gross income tax liability for the
18 taxable year, reduced by the sum of all credits for the taxable year
19 that are applied before the application of the credit provided by
20 this section. The amount of any unused credit under this section for
21 a taxable year may not be carried forward to a succeeding taxable
22 year, carried back to a preceding taxable year, or refunded.

23 SECTION 2. [EFFECTIVE JANUARY 1, 2015 (RETROACTIVE)]

24 (a) IC 6-3-3-14, as added by this act, applies to taxable years
25 beginning after December 31, 2014.

26 (b) This SECTION expires January 1, 2018.

27 SECTION 3. An emergency is declared for this act.

