

# CHANGES TO VOLUNTEER FIREFIGHTER AND EMS TAX CREDIT

## Prior Law

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The definitions section of Iowa Code section 422.12 did not contain a definition of the term “reserve peace officer.”

There was previously no tax credit available for reserve peace officers.

“Volunteer Firefighter,” for the purposes of section 422.12, meant a volunteer firefighter as defined in section 85.61 who had met the minimum training standards set by the fire service training bureau. A full-time firefighter who volunteered for another fire department was not eligible for the tax credit.

Volunteer firefighters and volunteer emergency medical services providers who served for the entire tax year could receive a \$50 income tax credit to compensate them for their services.

## New Provisions

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Iowa Code section 422.12 now defines “reserve peace officer” as a person who is a reserve peace officer as defined in section 80D.1A, who has met the minimum training standards set by the Iowa law enforcement academy.

Reserve peace officers who served for the entire tax year can now receive a \$100 tax credit in compensation for their services provided they have written verification that they served as a reserve peace officer from the chief of police, sheriff, or other appropriate supervisor. Those who serve as reserve officers for less than the entire tax year can still receive a prorated credit for each month that they served.

Anyone who serves as both a reserve peace officer and a volunteer firefighter or emergency medical services personnel in the same month can only claim a credit for one of the services provided in that month.

“Volunteer firefighter” is now defined as an active member of a volunteer fire department in this state or a person who performs services as a volunteer firefighter for a municipality, township, or benefitted fire district at the request of the fire chief or other officer with the authority to demand such service. A person performing these services may not be classified as a casual employee. The person must also have met the minimum training requirements established by the fire service training bureau.

The income tax credit for volunteer firefighters and emergency medical services personnel serving for the entire tax year was increased from \$50 to \$100. People who

work as paid employees for fire departments or emergency medical services providers but also serve as volunteer firefighters or emergency medical services personnel in the city, county, or area governed by agreement under chapter 28E where their employer provides services still qualify for the credit.

**Section Amended** \_\_\_\_\_

Section 1 of Iowa Acts House File 2459 amends section 422.12, subsection 1, Code 2014. Section 2 of House File 2459 amends Section 422.12, subsection 1 paragraph e, Code 2014. Section 3 of House File 2459 amends Section 422.12, subsection 2, paragraph c, subparagraph (1), unnumbered paragraph 1, Code 2014. Section 4 of House File 2459 amends Section 422.12, subsection 2, Code 2014.

**Effective Date** \_\_\_\_\_

Retroactive to January 1, 2014, for tax years beginning on or after that date.