

HOUSE BILL NO. 259

INTRODUCED BY S. MENDENHALL

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

A BILL FOR AN ACT ENTITLED: "AN ACT AUTHORIZING A \$100 INCOME TAX CREDIT FOR QUALIFIED VOLUNTEER FIREFIGHTERS AND EMERGENCY MEDICAL TECHNICIANS; PROVIDING QUALIFICATIONS TO CLAIM THE CREDIT; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. **Section 1. Credit for volunteer firefighters.** (1) There is a credit against the taxes imposed by 15-30-103 in an amount of \$100 for a qualified volunteer firefighter or a volunteer emergency medical technician.

(2) To be entitled to the credit authorized in subsection (1), a taxpayer, during the state fiscal year that ends in the tax year for which the credit is claimed, must have:

(a) been a volunteer firefighter as defined in 39-71-118 or an emergency medical technician as defined in 50-6-202;

(b) been an active, nonpaid member during the entire fiscal year of the same volunteer fire company organized under the provisions of Title 7, chapter 33, part 21, 22, 23, or 24, or the same volunteer emergency medical service as defined in 50-6-302; and

(c) completed a minimum of 30 hours of training as specified in 19-17-108(3) for firefighters or completed the number of training hours prescribed by the Montana state board of medical examiners for emergency medical technicians.

(3) A taxpayer claiming the credit allowed by this section shall provide, on forms provided by the department, evidence that the taxpayer has been an active member of the same volunteer entity during the entire fiscal year referred to in subsection (2)(b) and has participated in the training referred to in subsection (2)(c).

(4) The credit allowed under this section may not exceed the taxpayer's income tax liability, and there is no carryback or carryforward of the credit permitted under this section.

(5) A taxpayer may not claim a credit as both a firefighter and an emergency medical technician under this section.



