

SENATE BILL NO. 147

INTRODUCED BY D. HOWARD

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

WHEREAS, rural areas are having difficulty retaining and recruiting volunteer firefighters and emergency medical technicians; and

WHEREAS, offering a tax credit may help retain and recruit firefighters and emergency medical technicians who serve without pay.

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

NEW SECTION. Section 1. Credit for volunteer firefighters and emergency medical technicians.

(1) There is allowed a tax credit against the tax imposed by 15-30-2103 in the amount of \$500 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 year for which the credit is claimed, must have:

(a) been a volunteer firefighter as defined in 19-17-102 or a volunteer emergency medical technician as defined in 50-6-202;

(b) been an active, nonpaid member during the entire calendar 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 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



1 calendar year referred to in subsection (2) and has participated in the training referred to in subsection (2)(c).

2 (4) If the amount of the credit exceeds the claimant's liability under this chapter, the amount of the excess
3 must be refunded to the claimant. The credit may be claimed even if the claimant has no income taxable under
4 this chapter.

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

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8 **NEW SECTION. Section 2. Codification instruction.** [Section 1] is intended to be codified as an
9 integral part of Title 15, chapter 30, part 23, and the provisions of Title 15, chapter 30, part 23, apply to [section
10 1].

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12 **NEW SECTION. Section 3. Effective date.** [This act] is effective on passage and approval.

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14 **NEW SECTION. Section 4. Retroactive applicability.** [This act] applies retroactively, within the
15 meaning of 1-2-109, to tax years beginning after December 31, 2014.

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