

SENATE BILL NO. 477
INTRODUCED BY D. HARRINGTON

A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING VOLUNTEER FIREFIGHTERS AN ADDITIONAL EXEMPTION OF \$3,000 IN COMPUTING NET TAXABLE INCOME; ESTABLISHING CONDITIONS FOR CLAIMING THE EXEMPTION; 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. Additional exemption for volunteer firefighter. (1) In addition to the exemptions allowed under 15-30-112, a volunteer firefighter, as defined in 39-71-118, may claim an exemption of \$3,000 in computing net taxable income for the tax year.

(2) A volunteer firefighter may claim the additional exemption allowed under this section if the volunteer firefighter:

(a) is an active member during the entire tax year of the same volunteer fire company organized under the provisions of Title 7, chapter 33, part 21, 22, 23, or 24, and is not compensated for services as a firefighter; and

(b) during the tax year, completes a minimum of 30 hours of training as specified in 19-17-108(3).

(3) A taxpayer claiming the exemption 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 fire company during the entire tax year and has participated in the training referred to in subsection (2)(b).

(4) The exemption allowed under this section may not be adjusted by the inflation factor provided for in 15-30-112(6).

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

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

NEW SECTION. Section 4. Retroactive applicability. [This act] applies retroactively, within the

meaning of 1-2-109, to tax years beginning after December 31, 2002.

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