

HOUSE RESEARCH

Bill Summary

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Authors: Savick and others

Subject: Volunteer first responder income tax credit

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This bill authorizes a nonrefundable \$500 tax credit for individuals who qualify as a volunteer firefighter, volunteer ambulance attendant, or volunteer emergency medical responder, as those positions are defined in Minnesota Statutes. Individuals must have served in their respective volunteer capacity for more than one calendar year to be eligible. The bill includes a policy statement outlining the role of volunteer first responders, and asserting a state responsibility in helping local communities recruit and retain first responders. The A1 amendment provides for the bill to be effective beginning in tax year 2014.