

**Subject** Volunteer firefighters, EMT and ambulance service persons

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## Overview

H.F. 1993 establishes a nonrefundable tax credit for individuals who earn service as volunteer firefighters, ambulance service persons, or EMTs. The credit amount is \$500 per individual (\$1,000 if both spouses of a married couple are eligible).

## Summary

Section	Description
1	<p><b>Credit for volunteer firefighters, EMTs, and ambulance service persons.</b></p> <p><b>Subd. 1. Definition.</b> Defines “eligible individual” as someone who is credited with service in the following ways:</p> <ol style="list-style-type: none"><li>1. The individual earned six months of service credit through from a volunteer firefighter relief association.</li><li>2. The individual earned good service credit for at least 50% of a full year through the Public Employees Retirement Association (PERA) statewide volunteer firefighter retirement plan.</li><li>3. The individual was credited with a year of service as a qualified ambulance service person through the Cooper/Sams Volunteer Ambulance Program.</li></ol> <p><b>Subd. 2. Credit allowed.</b> Allows a nonrefundable \$500 tax credit to an individual who qualifies as an eligible individual. For a married couple, the credit may equal \$1,000 if both spouses are eligible individuals. Permits a taxpayer to claim a credit under this section prior to receiving certification of service credit, but requires the taxpayer to file an amended return if the service credit earned in the taxable year was insufficient to claim the credit.</p>