

HOUSE BILL No. 2191

By Committee on Taxation

2-2

9 AN ACT concerning income taxation; relating to credits; service by cer-
10 tain volunteer firefighters and EMS providers.

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12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. (a) For taxable years commencing after December 31,
14 2008, a volunteer firefighter or volunteer EMS provider shall be allowed
15 a credit against the income tax imposed by the Kansas income tax act as
16 follows:

17 (1) An amount of \$100 per year for a volunteer firefighter or volun-
18 teer EMS provider with at least two years of qualified service but less
19 than six years of qualified service;

20 (2) an amount of \$200 per year for a volunteer firefighter or volunteer
21 EMS provider with at least six years of qualified service but less than 11
22 years of qualified service; and

23 (3) an amount of \$300 per year for a volunteer firefighter or volunteer
24 EMS provider with at least 11 years of qualified service.

25 (b) If the amount of such tax credit exceeds the taxpayer's income
26 tax liability for the taxable year in which the tax credit is claimed, such
27 amount which exceeds such income tax liability shall be refunded to the
28 taxpayer.

29 (c) In no event shall the total amount of credits allowed under this
30 section exceed \$1,000,000.

31 (d) As used in this section:

32 (1) "EMS provider" means a person providing emergency medical
33 service as an emergency medical technician with a rating of emergency
34 medical technician or higher;

35 (2) "firefighter" means a person serving with a fire department as a
36 firefighter who is certified as a certified firefighter 1 or higher;

37 (3) "qualified service" means service as a volunteer firefighter or vol-
38 unteer EMS provider of at least 120 hours of documented service for
39 each taxable year. Such service shall include, but not be limited to, fire
40 or emergency calls, continuing education courses, training, equipment
41 maintenance or community relations or fundraising. Persons with service
42 with more than one volunteer fire department or emergency medical
43 services department may count all such service to meet the requirements

1 of this section as long as such service is without a break in such service.
2 Documentation of such service shall be in a manner and on a form de-
3 veloped by the secretary of revenue that is signed by the chief and assis-
4 tant chief of the fire department or emergency medical services depart-
5 ment. Such documentation shall include the dates of such service, the
6 number of hours each person has served in such capacity and the general
7 category of service; and
8 (4) “volunteer” means a person who is not paid or otherwise com-
9 pensated for qualified service, except that such persons may receive re-
10 imbursement of documented expenses incurred in such qualified service,
11 tuition payments for continuing education courses, insurance payments,
12 clothing allowance amounts and minimal monthly stipends to defray other
13 costs associated with serving as an officer or a member within a volunteer
14 fire department or emergency medical services department.
15 (e) The secretary of revenue shall adopt rules and regulations re-
16 garding the filing of documents and forms that support the amount of
17 credit claimed pursuant to this section and other matters necessary to
18 administer the provisions of this section.
19 Sec. 2. This act shall take effect and be in force from and after its
20 publication in the statute book.