
HOUSE BILL No. 1174

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-21.

Synopsis: Income tax deduction for volunteer firefighters. Provides an adjusted gross income tax deduction to an active volunteer firefighter for any allowances received during a taxable year in connection with service as a volunteer firefighter.

Effective: January 1, 2007 (retroactive).

Davis

January 11, 2007, read first time and referred to Committee on Ways and Means.

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First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

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HOUSE BILL No. 1174



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3-2-21 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2007 (RETROACTIVE)]: **Sec. 21. Each taxable year,**
4 **an individual who is an active volunteer firefighter (as defined in**
5 **IC 36-8-12-2) in Indiana during the taxable year is entitled to a**
6 **deduction from the individual's adjusted gross income. The amount**
7 **of the deduction is the sum of any allowances received by the**
8 **individual during the taxable year for the individual's service as a**
9 **volunteer firefighter, including allowances for any of the following:**

- 10 (1) **Clothing.**
- 11 (2) **Fuel.**
- 12 (3) **Vehicle mileage.**
- 13 (4) **Equipment.**

14 SECTION 2. [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]
15 **IC 6-3-2-21, as added by this act, applies only to taxable years**
16 **beginning after December 31, 2006.**

17 SECTION 3. **An emergency is declared for this act.**

