

Bill: 1st substitute HB 275 – First Responder Volunteer Tax Credit

Sponsor: Representative Logan Monson

Floor Sponsor: Undeclared

UASD Position: Support

This Bill enacts an income tax credit for first responder volunteers.

Discussion: Representative Monson explained that he is running this Bill for a constituent, who serves as a volunteer firefighter, who has been struggling to recruit volunteers. The Bill provides a nonrefundable tax credit to support first responder volunteers, including firefighters, EMTs, and search and rescue personnel. The tax credit is based on the number of hours volunteered. In order to qualify for the tax credit, volunteers must receive a certificate from the first responder agency verifying their service hours.

Representative Koford asked if there was an income limit for the tax credit, to which the sponsor clarified that since it is a credit and not a refund, income limits do not apply. Representative Elison inquired whether similar legislation had been enacted elsewhere. The sponsor said that he had not looked into that. Representative Elison also asked if certifying volunteer hours would be burdensome for first responders and their departments. The sponsor assured the Committee that the certificate would not be complicated paperwork. Representative Dailey-Provost stated that many volunteer first responder organizations already track hours for liability purposes. She did not anticipate additional complications with enacting this legislation. The Rural EMS Directors Association of Utah expressed support for the Bill.

Yeas: 11

Nays: 0

N/V: 0

Outcome: 1st substitute HB 275 passed out of the Committee with a favorable recommendation.