

2021 Regular Session

HOUSE BILL NO. 616

BY REPRESENTATIVES MIKE JOHNSON AND FONTENOT

TAX CREDITS: Establishes an individual income tax credit for volunteer firefighters

1 AN ACT

2 To amend and reenact R.S. 47:293(7)(a), to enact R.S. 47:297.16, and to repeal R.S.  
3 47:293(7)(d), relative to individual income tax; to establish an income tax credit for  
4 certain firefighters; to provide for the amount of the credit; to provide for  
5 requirements and limitations; to repeal the deduction for certain firefighters; to  
6 provide for applicability; to provide for an effective date; and to provide for related  
7 matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:293(7)(a) is hereby amended and reenacted and R.S. 47:297.16  
10 is hereby enacted to read as follows:

11 §293. Definitions

12 The following definitions shall apply throughout this Part, unless the context  
13 requires otherwise:

14 \* \* \*

15 (7)(a) "The recreation volunteer ~~and volunteer firefighter~~ deduction" for the  
16 purposes of this Part, means a deduction in the amount of five hundred dollars per  
17 tax year for individuals who volunteer for recreation departments ~~and volunteer fire~~  
18 ~~departments.~~

19 \* \* \*

1        §297.16. Tax credit; volunteer firefighters

2            A. There shall be allowed a credit against the tax imposed by this Chapter  
3        for an individual who volunteers as a firefighter at a volunteer fire department. In  
4        order to qualify for the credit, the individual claiming the tax credit shall be a  
5        Louisiana taxpayer, shall annually complete twenty-four hours of continuing  
6        education, and shall be an active member of the Louisiana State Fireman's  
7        Association or be on the departmental personnel roster for the State Fire Marshal's  
8        Volunteer Fireman's Insurance Program. The amount of the credit shall equal five  
9        hundred dollars per tax year that the taxpayer meets the qualifications of this Section.

10          B. If the amount of the credit authorized pursuant to the provisions of this  
11        Section exceeds the amount of the taxpayer's tax liability for the taxable year, the  
12        excess tax credit amount shall constitute an overpayment as defined in R.S.  
13        47:1621(A), and the secretary shall make a refund of the overpayment from the  
14        current collections of the taxes imposed pursuant to this Chapter. The right to a  
15        refund shall not be subject to the requirements of R.S. 47:1621(B).

16        Section 2. R.S. 47:293(7)(d) is hereby repealed in its entirety.

17        Section 3. The provisions of this Section shall be applicable to taxable years  
18        beginning on or after January 1, 2022.

19        Section 4. This Act shall become effective on January 1, 2022.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 616 Original

2021 Regular Session

Mike Johnson

**Abstract:** Establishes a \$500 income tax credit for an individual who volunteers as a firefighter at a volunteer fire department.

Present law authorizes a \$500 income tax deduction for individuals who volunteer for volunteer fire departments. In order to qualify for the deduction, the individual shall annually complete 24 hours of continuing education and shall be an active member of the La. State Fireman's Association or be on the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program.

Proposed law repeals the annual *income tax deduction* for volunteer firefighters and instead authorizes an annual \$500 *income tax credit* for an individual who volunteers as a firefighter

at a volunteer fire department. Proposed law retains the present law requirements that the taxpayer claiming the credit annually complete 24 hours of continuing education and be an active member of the La. State Fireman's Association or be on the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program.

Proposed law adds a requirement that the individual claiming the credit be a La. taxpayer.

Proposed law provides that if the amount of the credit exceeds the taxpayer's tax liability for the taxable year, the excess credit amount shall constitute an overpayment and the secretary shall refund the overpayment from the tax collections imposed in present law.

Proposed law is applicable to taxable years beginning on or after Jan. 1, 2022.

Effective Jan. 1, 2022.

(Amends R.S. 47:293(7)(a); Adds R.S. 47:297.16; Repeals R.S. 47:293(7)(d))