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## DIGEST

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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))