
DIGEST

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HB 52 Original

2023 Regular Session

Mike Johnson

Abstract: Establishes a refundable personal income tax credit for volunteer firefighters in the amount of \$1,000 annually and repeals an annual \$500 tax deduction for those firefighters.

Present law authorizes a personal income tax deduction in the amount of \$500 annually for individuals who volunteer for volunteer fire departments. Provides for qualifications for the deduction.

Proposed law repeals present law establishing the volunteer firefighter income tax deduction and authorizes in lieu thereof a personal income tax credit for those firefighters in the amount of \$1,000 annually.

Proposed law requires that in order to be eligible for the volunteer firefighter tax credit, an individual claiming the credit shall be a La. taxpayer and, in addition, shall meet the following qualifications (which substantially replicate the qualifications for the volunteer firefighter tax deduction provided in present law):

- (1) The individual completes within the tax year no fewer than 24 hours of firefighter continuing education.
- (2) The individual is an active member of the La. State Firemen's Association or is on the departmental personnel roster of the Volunteer Firefighter Insurance Program of the office of state fire marshal.

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 Dept. of Revenue shall refund the overpayment to the taxpayer, thereby creating the volunteer firefighter income tax credit as a refundable credit.

Effective Jan. 1, 2024.

(Amends R.S. 47:293(7)(a), (9)(a)(xii), and (10); Adds R.S. 47:297.23; Repeals R.S. 47:293(7)(d))