

A bill for an act  
relating to taxes; individual income; providing a credit for volunteer ambulance  
attendants and volunteer firefighters; appropriating money; proposing coding for  
new law in Minnesota Statutes, chapter 290.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **[290.0678] VOLUNTEER AMBULANCE ATTENDANT AND  
VOLUNTEER FIREFIGHTER CREDIT.**

Subdivision 1. Definitions. (a) For purposes of this section, the following terms  
have the meanings given.

(b) "Volunteer ambulance attendant" has the meaning given in section 144E.001,  
subdivision 15.

(c) "Volunteer firefighter" has the meaning given in section 424A.001, subdivision  
10.

(d) "Fire department" has the meaning given in section 424A.001, subdivision 2.

(e) "Municipality" has the meaning given in section 424A.001, subdivision 3.

(f) "Eligible volunteer ambulance attendant" means a volunteer ambulance attendant  
who is in good standing and on the active roster during each month of the taxable year of  
an ambulance service licensed under section 144E.101.

(g) "Eligible volunteer firefighter" means a volunteer firefighter who is in good  
standing and on the active roster during each month of the taxable year of a fire department  
of a municipality.

Subd. 2. Credit. An individual who is an eligible volunteer ambulance attendant or  
an eligible volunteer firefighter is allowed a credit against the tax imposed by this chapter.  
The credit equals \$1,500 for an individual and \$3,000 for a married couple filing a joint

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2.1 return if both spouses are eligible. For a nonresident or part-year resident, the credit  
2.2 determined under this section must be allocated based on the percentage calculated under  
2.3 section 290.06, subdivision 2c, paragraph (e).

2.4 Subd. 3. **Credit refundable.** If the amount of credit which the claimant is eligible  
2.5 to receive under this section exceeds the claimant's tax liability under this chapter, the  
2.6 commissioner shall refund the excess to the claimant.

2.7 Subd. 4. **Appropriation.** An amount sufficient to pay the refunds required by this  
2.8 section is appropriated to the commissioner from the general fund.

2.9 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
2.10 December 31, 2006.