

SENATE
STATE OF MINNESOTA
EIGHTY-EIGHTH SESSION

S.F. No. 2293

(SENATE AUTHORS: KOENEN, Dibble, Ingebrigtsen, Senjem and Nelson)

DATE	D-PG	OFFICIAL STATUS
03/04/2014	5961	Introduction and first reading Referred to Taxes
04/02/2014	7359	Author added Senjem
04/03/2014	7374	Author added Nelson

A bill for an act

relating to taxation; individual income; providing a credit for volunteer first responders; proposing coding for new law in Minnesota Statutes, chapter 290.

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

Section 1. **[290.0682] VOLUNTEER FIRST RESPONDER CREDIT.**

Subdivision 1. **Policy.** Volunteer firefighters and volunteer ambulance personnel are indispensable to the state's emergency response system. The recruitment and retention of qualified volunteer firefighters and volunteer ambulance personnel in the state is crucial to public safety. Volunteer first responders provide an essential public safety service to the state and dedicate long hours to training and incident response with little financial compensation. The state should provide financial incentives to assist local communities in the recruitment and retention of volunteer first responders.

Subd. 2. **Credit allowed; volunteer first responders.** (a) A qualified individual is allowed a credit against the tax due under this chapter equal to \$500.

(b) For a nonresident or part-year resident, the credit under this subdivision must be allocated based on the percentage calculated under section 290.06, subdivision 2c, paragraph (e).

Subd. 3. **Definitions.** For purposes of this section, "qualified individual" means an individual who is:

(1) a volunteer firefighter as defined in section 424A.001, subdivision 10;

(2) a volunteer ambulance attendant as defined in section 144E.001, subdivision 15; or

(3) an emergency medical responder as defined in section 144E.001, subdivision 6, who provides emergency medical services as a volunteer.

2.1 Subd. 4. **Limitations.** An individual is not eligible for the credit under this section
2.2 unless the individual has served as a volunteer firefighter, volunteer ambulance attendant,
2.3 or volunteer emergency medical provider for more than one calendar year.

2.4 **EFFECTIVE DATE.** This section is effective for taxable years beginning after
2.5 December 31, 2012.