

HOUSE BILL NO. 1192

Introduced by

Representatives Brandenburg, Gulleason, Kretschmar, Weisz

Senators Erbele, Mathern

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subsection to
2 section 57-38-30.3 of the North Dakota Century Code, relating to an income tax credit for
3 volunteer firefighters; and to provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1.** A new section to chapter 57-38 of the North Dakota Century Code is
6 created and enacted as follows:

7 **Volunteer firefighter credit.** A taxpayer who is a volunteer firefighter is entitled to a
8 credit against tax liability determined under section 57-38-29 or 57-38-30.3 in the amount of two
9 hundred fifty dollars. The credit under this section may not exceed the amount of the
10 individual's tax liability as otherwise determined under this chapter. To qualify for the credit, an
11 individual must:

- 12 1. Attend and participate in at least ten of the regular training meetings conducted
13 during the calendar year by the volunteer fire department of which the individual is
14 an active member;
- 15 2. Attend during the calendar year a full-day training session conducted by the
16 volunteer fire department of which the individual is an active member or a full-day
17 firefighter-training conference at which the individual received a certificate of
18 attendance or participation; and
- 19 3. Obtain from the chief or secretary of the volunteer fire department of which the
20 individual is an active member a volunteer firefighter certificate of tax credit
21 entitlement, on a form approved by the tax commissioner, containing a certification
22 by the chief or secretary that the individual met the requirements of this section
23 during the calendar year.

1 A copy of the volunteer firefighter certificate of tax credit entitlement must be provided by the
2 chief or secretary, not later than January fifteenth following the calendar year of entitlement, to
3 each volunteer firefighter who is an active member of the volunteer fire department and who is
4 qualified to receive the certificate. A copy of the certificate must be filed with the tax return of
5 the individual claiming the credit under this section.

6 **SECTION 2.** A new subsection to section 57-38-30.3 of the North Dakota Century Code
7 is created and enacted as follows:

8 A taxpayer filing a return under this section is entitled to the credit provided under
9 section 1 of this Act.

10 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
11 December 31, 2006.