

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013  
4

*As Engrossed: S4/16/13*

# A Bill

HOUSE BILL 1399

5 By: Representative Farrer  
6

## For An Act To Be Entitled

8 AN ACT CONCERNING THE INCOME TAX TREATMENT OF  
9 VOLUNTEER FIREFIGHTERS; TO CREATE THE VOLUNTEER  
10 FIREFIGHTER TAX PROTECTION ACT; AND FOR OTHER  
11 PURPOSES.  
12  
13

### Subtitle

14 TO CREATE THE VOLUNTEER FIREFIGHTER TAX  
15 PROTECTION ACT.  
16  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 SECTION 1. DO NOT CODIFY. Title.

22 This act shall be known and may be cited as the "Volunteer Firefighter  
23 Tax Protection Act".  
24

25 SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 4, is  
26 amended to add an additional section to read as follows:

27 26-51-457. Deduction – Volunteer firefighter.

28 (a) In computing net income for the purposes of the Income Tax Act of  
29 1929, § 26-51-101 et seq., there is allowed as a deduction in addition to all  
30 other deductions allowed by law for the:

31 (1) Amount paid by a volunteer firefighter and not reimbursed by  
32 the fire department or firefighting unit that the volunteer firefighter  
33 serves to purchase firefighting equipment required by the fire department or  
34 firefighting unit; and

35 (2) Loss of value of personal property of a volunteer  
36 firefighter that is damaged or destroyed in the course of his or her



1 participation in fire suppression, rescue, pump operation, or other  
2 firefighting activity as a volunteer firefighter.

3 (b) The deduction allowed under subsection (a) of this section shall  
4 not exceed one thousand dollars (\$1,000).

5 (c) As used in this section, "volunteer firefighter" means a member of  
6 a fire department or firefighting unit who:

7 (1) Actively engages in fire suppression, rescue, pump  
8 operation, or other firefighting activity; and

9 (2) Receives less than five thousand dollars (\$5,000) in total  
10 compensation during the taxable year from the volunteer fire department or  
11 firefighting unit that the volunteer firefighter serves.

12 (d) The Director of the Department of Finance and Administration may  
13 promulgate rules to implement this section.

14  
15 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective  
16 for tax years beginning on and after January 1, 2014.

17  
18 */s/Farrer*  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36