



**House
Legislative
Analysis
Section**

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**INCOME TAX CREDIT FOR
VOLUNTEER FIREFIGHTERS**

House Bill 4169

Sponsor: Rep. Valde Garcia

Committee: Tax Policy

Complete to 8-13-01

A SUMMARY OF HOUSE BILL 4169 AS INTRODUCED 2-8-01

The bill would amend the Income Tax Act to allow a volunteer firefighter to claim a credit equal to the compensation paid to the firefighter in the tax year, not to exceed \$5,000. This would apply for tax years beginning after December 31, 2000 and would apply to a volunteer firefighter "identified under part-paid classification in the Michigan fire incident reporting system". (A credit is a direct reduction of the amount of taxes owed.)

The credit would be refundable; that is, if the amount of the credit exceeded the taxpayer's tax liability for the tax year, the portion of the credit that exceeded the tax liability would be refunded.

MCL 206.269

House Bill 4169 (8-13-01)

Analyst: C. Couch

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