

Second Regular Session  
Sixty-sixth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 08-0948.01 Esther van Mourik

HOUSE BILL 08-1324

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HOUSE SPONSORSHIP

Witwer,

SENATE SPONSORSHIP

Kopp,

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House Committees  
Finance

Senate Committees

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A BILL FOR AN ACT

101 CONCERNING AN INCOME TAX CREDIT FOR VOLUNTEER FIREFIGHTERS.

Bill Summary

*(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)*

For specified income tax years, allows an income tax credit for a specified amount to a qualified volunteer firefighter.

Makes legislative findings and declarations. Defines terms.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** Part 5 of article 22 of title 39, Colorado Revised

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

1 Statutes, is amended BY THE ADDITION OF A NEW SECTION to  
2 read:

3 **39-22-530. Credit against tax for volunteer firefighters -**  
4 **legislative declaration - definitions - repeal.** (1) THE GENERAL  
5 ASSEMBLY HEREBY FINDS AND DECLARES THAT:

6 (a) VOLUNTEER FIREFIGHTERS COMPRISE A SIGNIFICANT PORTION  
7 OF COLORADO'S FIRST RESPONDERS.

8 (b) A STRONG COMMUNITY OF VOLUNTEER FIREFIGHTERS IS A  
9 MATTER OF PUBLIC SAFETY.

10 (c) VOLUNTEER FIREFIGHTERS INCUR SIGNIFICANT OUT-OF-POCKET  
11 COSTS FOR EQUIPMENT AND TRAINING.

12 (d) IT IS IN THE INTEREST OF THE STATE TO PROVIDE INCENTIVES  
13 TO THOSE PEOPLE WHO WISH TO SERVE AS VOLUNTEER FIREFIGHTERS.

14 (2) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT  
15 IT IS THE INTENT OF THE GENERAL ASSEMBLY TO ESTABLISH A PROGRAM  
16 TO PROVIDE A TAX INCENTIVE TO ASSIST PEOPLE IN DEFRAYING THE COSTS  
17 INCURRED IN THE COURSE OF QUALIFYING TO SERVE AS A VOLUNTEER  
18 FIREFIGHTER.

19 (3) (a) FOR INCOME TAX YEARS COMMENCING ON OR AFTER  
20 JANUARY 1, 2008, BUT PRIOR TO JANUARY 1, 2018, THERE SHALL BE  
21 ALLOWED A CREDIT WITH RESPECT TO THE INCOME TAXES IMPOSED  
22 PURSUANT TO THE PROVISIONS OF THIS ARTICLE IN THE AMOUNT OF ONE  
23 HUNDRED TWENTY-FIVE DOLLARS PER INCOME TAX YEAR TO ANY  
24 QUALIFIED VOLUNTEER FIREFIGHTER.

25 (b) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
26 REQUIRES, "QUALIFIED VOLUNTEER FIREFIGHTER" MEANS A VOLUNTEER  
27 FIREFIGHTER AS DEFINED IN SECTION 31-30-1102 (9), C.R.S., IN ACTIVE

1 SERVICE AND MAINTAINING THE MINIMUM TRAINING PARTICIPATION IN THE  
2 FIRE DEPARTMENT OF THIRTY-SIX HOURS EACH YEAR.

3 (c) IF THE CREDIT ALLOWED BY THIS SECTION EXCEEDS THE  
4 TAXPAYER'S ACTUAL TAX LIABILITY FOR ANY INCOME TAX YEAR IN WHICH  
5 THE CREDIT IS CLAIMED, THE EXCESS SHALL NOT BE REFUNDABLE AND  
6 SHALL NOT BE CARRIED FORWARD.

7 (4) THIS SECTION IS REPEALED, EFFECTIVE JANUARY 1, 2019.

8 **SECTION 2. Effective date.** This act shall take effect at 12:01  
9 a.m. on the day following the expiration of the ninety-day period after  
10 final adjournment of the general assembly that is allowed for submitting  
11 a referendum petition pursuant to article V, section 1 (3) of the state  
12 constitution, (August 6, 2008, if adjournment sine die is on May 7, 2008);  
13 except that, if a referendum petition is filed against this act or an item,  
14 section, or part of this act within such period, then the act, item, section,  
15 or part, if approved by the people, shall take effect on the date of the  
16 official declaration of the vote thereon by proclamation of the governor.