

109TH CONGRESS
2D SESSION

H. R. 5355

To amend the Internal Revenue Code of 1986 to allow a credit against
tax for volunteer firefighters.

IN THE HOUSE OF REPRESENTATIVES

MAY 11, 2006

Ms. HART introduced the following bill; which was referred to the Committee
on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a
credit against tax for volunteer firefighters.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Volunteer Firefighter
5 Recruitment and Retention Act of 2006”.

6 **SEC. 2. CREDIT FOR VOLUNTEER FIREFIGHTERS.**

7 (a) IN GENERAL.—Subpart A of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of
9 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25D the following new
2 section:

3 **“SEC. 25E. CREDIT FOR VOLUNTEER FIREFIGHTERS.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of a vol-
5 unteer firefighter, there shall be allowed as a credit
6 against the tax imposed by this chapter the credit amount
7 determined under subsection (b).

8 “(b) CREDIT AMOUNT.—With respect to a taxable
9 year, the credit amount determined under this subsection
10 is—

11 “(1) in the case of a volunteer firefighter who
12 has completed 3 or more years of service as a volun-
13 teer firefighter during the taxable year, \$1,000, and

14 “(2) in the case of a volunteer firefighter who
15 has completed 8 or more years of service as a volun-
16 teer firefighter during the taxable year, \$1,500.

17 “(c) VOLUNTEER FIREFIGHTER.—For purposes of
18 this section, the term ‘volunteer firefighter’ means an indi-
19 vidual who is a member in good standing of a qualified
20 volunteer fire department (as defined in section 150(e)).”.

21 (b) CONFORMING AMENDMENT.—The table of sec-
22 tions for subpart A of part IV of subchapter A of chapter
23 1 of such Code is amended by inserting after the item
24 relating to section 25D the following new item:

“Sec. 25E. Credit for volunteer firefighters.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2006.

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