# First Responder Volunteer Tax Credit

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Logan J. Monson**

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**LONG TITLE**

**General Description:**

This bill enacts an income tax credit for first responder volunteers.

**Highlighted Provisions:**

This bill:

- enacts a nonrefundable income tax credit for certain first responder volunteers in an amount corresponding to hours of service.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill has retrospective operation.

**Utah Code Sections Affected:**

ENACTS:

**59-10-1048**, Utah Code Annotated 1953

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **59-10-1048** is enacted to read:

**59-10-1048 . Nonrefundable tax credit for first responder volunteers.**

(1) As used in this section:

(a) "First responder volunteer" means the same as that term is defined in Section 53B-8-117.

(b) "Qualifying claimant" means an individual who during the taxable year performs at least 100 documented hours of volunteer work within the state as a first responder volunteer.

(2) A qualifying claimant may claim a nonrefundable tax credit in an amount equal to:

(a) for a qualifying claimant who during the taxable year performs at least 100 but less than 200 documented hours of volunteer work within the state as a first responder volunteer, $500; or

(b) for a qualifying claimant who during the taxable year performs 200 or more documented hours of volunteer work within the state as a first responder volunteer, $1,000.

(3) A qualifying claimant may not carry forward or carry back the amount of the tax credit that exceeds the qualifying claimant's tax liability for the taxable year.

Section 2. **Effective Date.**

This bill takes effect on May 7, 2025.

Section 3. **Retrospective operation.**

This bill has retrospective operation for a taxable year beginning on or after January 1, 2025.