Logan J. Monson proposes the following substitute bill:

First Responder Volunteer Tax Credit

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Logan J. Monson

Senate Sponsor:

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; and
- requires first responder volunteers to obtain certification from the first responder agency to claim the tax credit.

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

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 -- Certification.

(1) As used in this section:

(a) "First responder agency" means the same as that term is defined in Section 53-21-101.

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

(c) "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, as stated on the certificate described in Subsection (3)(a).

(2) Subject to Subsection (3), 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, as stated on the certificate described in Subsection (3)(a), $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, as stated on the certificate described in Subsection (3)(a), $1,000.

(3)(a) To claim a tax credit under this section, a qualifying claimant shall, using a form prescribed by the commission, obtain a certificate from the first responder agency for which the qualifying claimant performed volunteer work documenting the number of hours of volunteer work that the qualifying claimant performed for the first responder agency during the taxable year.

(b) A qualifying claimant who claims a tax credit under this section shall retain the certificate described in Subsection (3)(a) for the same time period a person is required to keep books and records under Section 59-1-1406.

(4) 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.