

1 _____ BILL NO. _____

2 INTRODUCED BY _____

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4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR AN INCOME TAX CREDIT FOR VOLUNTEER
5 FIREFIGHTERS AND VOLUNTEER EMERGENCY CARE PROVIDERS; AMENDING SECTION 15-30-2303,
6 MCA; AND PROVIDING AN APPLICABILITY DATE AND A TERMINATION DATE."

7

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9

10 NEW SECTION. **Section 1. Credit for volunteer firefighters and volunteer emergency care**

11 **providers.** (1) There is allowed a credit against the tax imposed by 15-30-2103 in the amount of \$1,000 for a
12 qualified volunteer firefighter or volunteer emergency care provider.

13 (2) To be entitled to the credit authorized in subsection (1), a taxpayer, during the year for which
14 the credit is claimed, must have:

15 (a) been a volunteer firefighter as defined in 19-17-102 or a volunteer emergency care provider as
16 defined in 50-6-202;

17 (b) been an active, nonpaid member during the entire calendar year of the same volunteer fire
18 company organized under the provisions of Title 7, chapter 33, part 21, 22, 23, or 24, or the same emergency
19 medical service as defined in 50-6-302; and

20 (c) completed a minimum of 30 hours of training as specified in 19-17-108(3) for volunteer
21 firefighters or completed the number of training hours prescribed by the state board of medical examiners for
22 emergency care providers.

23 (3) A taxpayer claiming the credit allowed by this section shall provide, on forms provided by the
24 department, evidence that the taxpayer has been an active member of the same volunteer entity during the
25 entire calendar year referred to in subsection (2)(b) and has participated in the training referred to in subsection
26 (2)(c).

27 (4) If the amount of the credit exceeds the claimant's liability under this chapter, the amount of the
28 excess must be refunded to the claimant. The credit may be claimed even if the claimant has no taxable

1 income under this chapter.

2 (5) A taxpayer may not claim a credit as both a volunteer firefighter and a volunteer emergency
3 care provider under this section.

4 (6) Pursuant to 5-4-104, the legislature finds that the purpose of the tax credit provided for in this
5 section is to retain existing volunteer firefighters and volunteer emergency care providers and to recruit new
6 volunteers.

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8 **Section 2.** Section 15-30-2303, MCA, is amended to read:

9 **"15-30-2303. Tax credits subject to review by interim committee.** (1) The following tax credits
10 must be reviewed during the biennium commencing July 1, 2021, and during each biennium commencing 8
11 years thereafter:

12 (a) the credit for donations to innovative educational programs provided for in 15-30-2334, 15-30-
13 3110, and 15-31-158;

14 (b) the credit for donations to a student scholarship organization provided for in 15-30-2335, 15-
15 30-3111, and 15-31-159; and

16 (c) the adoption tax credit provided for in 15-30-2321; and

17 (d) the credit for volunteer firefighters and volunteer emergency care providers provided for in
18 [section 1].

19 (2) The following tax credits must be reviewed during the biennium commencing July 1, 2023, and
20 during each biennium commencing 8 years thereafter:

21 (a) the credit for infrastructure use fees provided for in 17-6-316;

22 (b) the credit for contributions to a qualified endowment provided for in 15-30-2327 through 15-30-
23 2329, 15-31-161, and 15-31-162;

24 (c) the credit for property to recycle or manufacture using recycled material provided for in Title 15,
25 chapter 32, part 6; and

26 (d) the credit for preservation of historic buildings provided for in 15-30-2342 and 15-31-151.

27 (3) The following tax credits must be reviewed during the biennium commencing July 1, 2025, and
28 during each biennium commencing 8 years thereafter:

- 1 (a) the residential property tax credit for the elderly provided for in 15-30-2337 through 15-30-
2 2341;
- 3 (b) the credit for unlocking state lands provided for in 15-30-2380;
- 4 (c) the job growth incentive tax credit provided for in 15-30-2361 and 15-31-175; and
- 5 (d) the credit for trades education and training provided for in 15-30-2359 and 15-31-174.
- 6 (4) The following tax credits must be reviewed during the biennium commencing July 1, 2027, and
7 during each biennium commencing 8 years thereafter:
- 8 (a) the credit for hiring a registered apprentice or veteran apprentice provided for in 15-30-2357
9 and 15-31-173;
- 10 (b) the earned income tax credit provided for in 15-30-2318;
- 11 (c) the media production and postproduction credits provided for in 15-31-1007 and 15-31-1009;
12 and
- 13 (d) the credit for contractor's gross receipts provided for in 15-50-207.
- 14 (5) The revenue interim committee shall review the tax credits scheduled for review and make
15 recommendations in accordance with 5-11-210 at the conclusion of the full review to the legislature about
16 whether to eliminate or revise the credits. The committee shall also review any tax credit with an expiration date
17 or termination date that is not listed in this section in the biennium before the credit is scheduled to expire or
18 terminate.
- 19 (6) The revenue interim committee shall review the credits using the following criteria:
- 20 (a) whether the credit changes taxpayer decisions, including whether the credit rewards decisions
21 that may have been made regardless of the existence of the tax credit;
- 22 (b) to what extent the credit benefits some taxpayers at the expense of other taxpayers;
- 23 (c) whether the credit has out-of-state beneficiaries;
- 24 (d) the timing of costs and benefits of the credit and how long the credit is effective;
- 25 (e) any adverse impacts of the credit or its elimination and whether the benefits of continuance or
26 elimination outweigh adverse impacts; and
- 27 (f) the extent to which benefits of the credit affect the larger economy. (Subsection (3)(c)
28 terminates December 31, 2028--sec. 4, Ch. 391, L. 2023; subsection (3)(d) terminates December 31, 2028--

1 sec. 2, Ch. 576, L. 2023; subsection (1)(c) terminates December 31, 2031--sec. 6, Ch. 493, L. 2023.)"

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3 NEW SECTION. **Section 3. Codification instruction.** [Section 1] is intended to be codified as an

4 integral part of Title 15, chapter 30, and the provisions of Title 15, chapter 30, apply to [section 1].

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6 NEW SECTION. **Section 4. Applicability.** [This act] applies to income tax years beginning after

7 December 31, 2025.

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9 NEW SECTION. **Section 5. Termination.** [This act] terminates December 31, 2031.

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