

By: Senator(s) Hickman

To: Finance

SENATE BILL NO. 2685

1 AN ACT TO AUTHORIZE A REFUNDABLE INCOME TAX CREDIT FOR  
 2 TAXPAYERS WHO SERVE AS VOLUNTEER FIREFIGHTERS; TO PROVIDE THE  
 3 AMOUNT OF THE TAX CREDIT; TO PROVIDE THAT IF THE AMOUNT OF TAX  
 4 CREDIT CLAIMED BY A TAXPAYER EXCEEDS THE AMOUNT OF INCOME TAX  
 5 IMPOSED UPON THE TAXPAYER FOR THE TAXABLE YEAR, THEN THE TAXPAYER  
 6 SHALL RECEIVE A REFUND FROM THE DEPARTMENT OF REVENUE FOR THE  
 7 AMOUNT OF SUCH EXCESS; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** (1) Subject to the provisions of this section, a  
 10 taxpayer shall be allowed a refundable credit against the income  
 11 taxes imposed under this chapter for the taxable year in which the  
 12 taxpayer served in active service as a volunteer firefighter. The  
 13 amount of the credit shall be Five Hundred Dollars (\$500.00). If  
 14 the amount of credit claimed by a taxpayer exceeds the amount of  
 15 income tax imposed upon the taxpayer for the taxable year reduced  
 16 by the sum of all other credits allowable to the taxpayer under  
 17 this chapter, except credit for tax payments made by or on behalf  
 18 of the taxpayer, then the taxpayer shall receive a refund from the  
 19 Department of Revenue for the amount of such excess.



20           (2) In order to receive the tax credit authorized in this  
21 section, a taxpayer must provide documentation on a form prepared  
22 by the Department of Revenue and verified by the appropriate  
23 county fire coordinator that the taxpayer is actively serving as a  
24 volunteer firefighter and has continuously served in such capacity  
25 for at least three (3) consecutive years. The State Fire Marshal  
26 shall promulgate rules and regulations to assist county fire  
27 coordinators in defining and prescribing those persons who may  
28 qualify for the tax credit authorized under this section as active  
29 service volunteer firefighters.

30           **SECTION 2.** Section 1 of this act shall be codified as a new  
31 section in Title 27, Chapter 7, Mississippi Code of 1972.

32           **SECTION 3.** This act shall take effect and be in force from  
33 and after January 1, 2023.

