

# HOUSE BILL NO. 5432

February 13, 2024, Introduced by Rep. Filler and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.847) by adding section 280.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 280. (1) For tax years that begin on and after January 1,  
2 2024, a qualified volunteer may claim a credit against the tax  
3 imposed by this part equal to \$2,500.00 for the qualified  
4 volunteer's services as a firefighter or emergency medical services  
5 personnel with an organized fire department or life support agency,  
6 whichever is applicable, during the tax year.

1           (2) A firefighter or emergency medical services personnel who  
2 is paid by an organized fire department or life support agency but  
3 also volunteers for another organized fire department or life  
4 support agency is eligible for the credit under this section for  
5 those volunteer services. To be eligible for the credit under this  
6 section, the qualified volunteer must submit with the annual return  
7 on which a credit under this section is claimed a signed written  
8 statement from the head of the organized fire department or life  
9 support agency for which the claimant volunteered during the tax  
10 year that affirms all of the following:

11           (a) The individual was an active member and served at least 10  
12 hours of service a month as a volunteer with that department or  
13 agency.

14           (b) The individual is in compliance with all applicable  
15 training, policy, and procedure standards and requirements of that  
16 department or agency and this state.

17           (c) The individual was a volunteer and the only compensation  
18 for those services is reimbursement for reasonable expenses  
19 incurred in the performance of those services or reasonable  
20 benefits and fees for those services that are customarily paid by  
21 employers in connection with the performance of those volunteer  
22 services.

23           (3) If the credit allowed under this section exceeds the tax  
24 liability of the taxpayer for the tax year, that portion of the  
25 credit that exceeds the tax liability shall be refunded.

26           (4) As used in this section:

27           (a) "Emergency medical services personnel" means a medical  
28 first responder, emergency medical technician, emergency medical  
29 technician specialist, paramedic, or emergency medical services

1 instructor-coordinator licensed under part 209 of the public health  
2 code, 1978 PA 368, MCL 333.20901 to 333.20979.

3 (b) "Firefighter" means a member of an organized fire  
4 department who is responsible for, or is in a capacity that  
5 includes responsibility for, the extinguishment of fires, the  
6 directing of the extinguishment of fires, the prevention and  
7 detection of fires, and the enforcement of the general fire laws of  
8 this state. Firefighter includes a driver, pump operator, and  
9 dispatcher.

10 (c) "Life support agency" means that term as defined in  
11 section 20906 of the public health code, 1978 PA 368, MCL  
12 333.20906.

13 (d) "Organized fire department" means a department, an  
14 authority, or another governmental entity that safeguards life and  
15 property from damage from explosion, fire, or disaster and that  
16 provides fire suppression and other related services in this state.  
17 Organized fire department includes any lawfully organized  
18 firefighting force in this state.

19 (e) "Qualified volunteer" means a volunteer or paid on-call  
20 firefighter or volunteer or paid on-call emergency medical services  
21 personnel who has at least 120 hours of active service with an  
22 organized fire department or life support agency, whichever is  
23 applicable, during the tax year and whose only compensation for  
24 those services is reimbursement for reasonable expenses incurred in  
25 the performance of those services or reasonable benefits and fees  
26 for those services that are customarily paid by employers in  
27 connection with the performance of those volunteer services.