

1999 SESSION

LEGISLATION NOT PREPARED BY DLS  
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**HOUSE BILL NO. 1856**

Offered January 15, 1999

A *BILL to amend the Code of Virginia by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.6, relating to fire and rescue squad volunteers tax credit.*

Patrons—Day, Byron, Jackson, Johnson, Kilgore and Phillips; Senators: Puckett and Reynolds

Referred to Committee on Finance

**Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding in Article 3 of Chapter 3 of Title 58.1 a section numbered 58.1-339.6 as follows:**

*§ 58.1-339.6. Fire and rescue squad volunteers tax credit.*

*A. For taxable years beginning on and after January 1, 2000, any individual who serves as a volunteer in his or her local fire or rescue squad system during the taxable year shall be allowed a credit against the tax imposed by § 58.1-320 in the amount of one dollar for each hour of time donated. The amount of such credit shall not exceed \$100 or the total amount of tax imposed by this chapter, whichever is less. If the amount of such credit exceeds the taxpayer's tax liability for such taxable year, the amount which exceeds the tax liability may be carried over for credit against the income taxes of such individual in the next five taxable years until the total amount of the tax credit has been taken.*

*B. The taxpayer shall include with his or her tax return a letter or written statement from the chief of the volunteer squad or the president of the volunteer association indicating the total hours served during the taxable year.*

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