

# OFFICE OF FISCAL ANALYSIS

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HB-5173

AN ACT ALLOWING A PERSONAL INCOME TAX DEDUCTION  
FOR STIPENDS PAID TO VOLUNTEER FIREFIGHTERS AND  
VOLUNTEER AMBULANCE MEMBERS.

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## **OFA Fiscal Note**

### **State Impact:**

Agency Affected	Fund-Effect	FY 23 \$	FY 24 \$
Revenue Serv., Dept.	GF - Revenue Loss	None	175,000

Note: GF=General Fund

**Municipal Impact:** None

### **Explanation**

The bill, which establishes a state personal income tax deduction of up to \$900 for certain payments volunteer firefighters and emergency medical services personnel receive for their service, results in a General Fund revenue loss of \$175,000 beginning in FY 24.

### **The Out Years**

The annualized ongoing fiscal impact identified above would continue into the future.

*Sources: Joint Committee on Taxation Estimated Budget Effects of the Revenue Provisions Contained in The House Amendment to the Senate Amendment to H.R. 1865, The Further Consolidated Appropriations Act, 2020*

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