



HOUSE COMMITTEE ON APPROPRIATIONS

2009-10 Legislative Session

FISCAL NOTE

HOUSE BILL: 250

PRINTER'S NO: 2003

PRIME SPONSOR: Hornaman

As amended by A02378

FISCAL IMPACT SUMMARY	FY 2009/10	FY 2010/11
Expenditure Increase/(Decrease):		
General Fund	\$0	\$0
Revenue Increase/(Decrease):		
Local Government Funds	See Analysis	See Analysis

OVERVIEW:

House Bill 250, as amended by A02378, authorizes municipalities to choose to enact an earned income tax credit for volunteer firefighters. It requires the Office of the State Fire Commissioner to develop a Volunteer Fire Service Credit Program for eligibility to receive the tax credit and the Commissioner must develop guidelines and forms necessary to implement the program. It also establishes that false service record reporting is considered a misdemeanor of the first degree, which is punishable by a fine of \$2,500.

This effective date is sixty days.

ANALYSIS:

The Office of the State Fire Commissioner (OSFC) reports that House Bill 250 would have no impact to OSFC's budget or the state budget. Local municipalities that choose to enact an earned income tax credit would see a loss in revenue from that, however it is up to each municipality to decide to enact such a credit.

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House Appropriations Committee, (D)

DATE: July 6, 2009

General Note and Disclaimer: *This Fiscal Note was prepared pursuant to House Rule 19(a), and the elements considered and reported above are required by Section 5 of the rule. Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*