



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 1839

PRINTERS NO. 2524

PRIME SPONSOR: Brooks

COST / (SAVINGS)

FUND	FY 2019/20	FY 2020/21
General Fund	\$0	\$0

SUMMARY: House Bill 1839, Printer's Number 2524, amends Title 35 (Health and Safety) further providing for definitions, real property tax credit and for rejection and appeal in incentives for municipal volunteers of fire companies and nonprofit EMS agencies.

ANALYSIS: Current law authorizes any municipality to provide a tax credit against residential real property owned and occupied by a certified active volunteer. The amount of the tax credit authorized by ordinance or resolution of the municipality shall not exceed 20% of the tax liability of the active volunteer.

This legislation adds "county" to the definition of "municipality" and increases the amount of the tax credit allowed from not in excess of 20% to not in excess of 100% of the tax liability of the active volunteer.

The act shall take effect in 60 days.

FISCAL IMPACT: Enactment of this legislation will have no adverse fiscal impact on Commonwealth funds. The amendatory language in the bill authorizes municipalities and counties to provide a 100% tax credit against real property taxes on property owned and occupied by a certified active volunteer. Any newly authorized tax credits or increases in currently provided tax credits must be authorized by ordinance or resolution at the discretion of the municipality or county.

PREPARED BY: Ritchie LaFaver
House Appropriations Committee (R)

DATE: October 23, 2019

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.