

HOUSE BILL No. 1070

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-3-15.5.

Synopsis: Income tax credit for volunteer firefighters. Provides that an individual who is a volunteer firefighter is entitled to a credit of \$200 against the individual's adjusted gross income tax liability each taxable year.

Effective: January 1, 2026 (retroactive).

Moseley

December 5, 2025, read first time and referred to Committee on Ways and Means.



Second Regular Session of the 124th General Assembly (2026)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2025 Regular Session of the General Assembly.

HOUSE BILL No. 1070

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-3-3-15.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 15.5. (a) This section**
4 **applies only to taxable years beginning after December 31, 2025.**
5 **(b) The following definitions apply throughout this section:**
6 **(1) "Fire department" has the meaning set forth in**
7 **IC 22-12-1-12.**
8 **(2) "Volunteer firefighter" has the meaning set forth in**
9 **IC 36-8-12-2.**
10 **(c) Subject to subsection (d), each taxable year, an individual**
11 **who is an active volunteer firefighter in Indiana for at least six (6)**
12 **months during the taxable year is entitled to a credit against the**
13 **individual's adjusted gross income tax liability for the taxable year**
14 **equal to two hundred dollars (\$200).**
15 **(d) The credit provided by this section may not exceed the**
16 **amount of the adjusted gross income tax imposed by IC 6-3-1**
17 **through IC 6-3-7 on the taxpayer's income for the taxable year,**



1 reduced by the sum of all credits for the taxable year that are
2 applied before the application of the credit provided by this
3 section. The amount of any unused credit under this section for a
4 taxable year may not be carried forward to a succeeding taxable
5 year, carried back to a preceding taxable year, or refunded.

6 (e) The department shall prescribe a standard form that a fire
7 department must use to confirm a volunteer firefighter's service
8 for the fire department during a calendar year.

9 (f) Before February 1 each year, a fire department shall issue a
10 confirmation of service, using the form prescribed by the
11 department under subsection (e), to each volunteer firefighter who
12 served with the fire department during the immediately preceding
13 calendar year.

14 (g) If a volunteer firefighter wishing to claim the credit provided
15 by this section files a return for a taxable year using paper forms,
16 the volunteer firefighter shall submit the confirmation of service
17 issued to the volunteer firefighter under subsection (f) with the
18 volunteer firefighter's return for the taxable year. If a volunteer
19 firefighter wishing to claim the credit provided by this section files
20 a return electronically for the taxable year, the volunteer
21 firefighter shall retain the confirmation of service with the
22 volunteer firefighter's records for the taxable year. A volunteer
23 firefighter who files a return electronically for a taxable year shall
24 submit the confirmation of service to the department, if requested
25 by the department.

26 SECTION 2. An emergency is declared for this act.

