

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS
FISCAL IMPACT STATEMENT**

LS 6459
BILL NUMBER: HB 1070

NOTE PREPARED: Dec 3, 2025
BILL AMENDED:

SUBJECT: Income Tax Credit for Volunteer Firefighters.

FIRST AUTHOR: Rep. Moseley
FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: X GENERAL
DEDICATED
FEDERAL

IMPACT: State

Summary of Legislation: The bill 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 Date: January 1, 2026 (retroactive).

Explanation of State Expenditures: *Department of State Revenue (DOR):* The DOR will incur expenses to put the bill's changes in place. The DOR should be able to make these changes within current resource levels.

Explanation of State Revenues: The bill would reduce General Fund revenue by an estimated \$3.6 M to \$4.0 M beginning in FY 2027. The bill establishes a nonrefundable income tax credit of \$200 for volunteer firefighters beginning in tax year 2026.

[In 2024, the Indiana Volunteer Firefighter's Association estimated that there are approximately 18,000 to 20,000 volunteer firefighters in the state.]

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: Department of State Revenue.

Local Agencies Affected:

Information Sources: Indiana Volunteer Firefighter's Association.

Fiscal Analyst: Camille Tesch, 317-232-5293.