

HOUSE BILL NO. 4431

May 06, 2025, Introduced by Reps. Bierlein, Kunse, Woolford, Rheingans, Neyer, Pavlov, Johnsen, Wortz, Prestin, Steckloff and Bruck and referred to Committee on Finance.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.847) by adding section 281.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 281. (1) For tax years that begin on and after January 1,
2 2025, a qualified volunteer may claim a credit against the tax
3 imposed by this part equal to \$2,500.00 for the qualified
4 volunteer's services as a firefighter with an organized fire
5 department during the tax year.
- 6 (2) A firefighter who is paid by an organized fire department
7 but also volunteers for another organized fire department is

1 eligible for the credit under this section for those volunteer
2 services. To be eligible for the credit under this section, the
3 qualified volunteer must submit with the annual return on which a
4 credit under this section is claimed a signed written statement
5 from the head of the organized fire department for which the
6 claimant volunteered during the tax year that affirms that the
7 individual was an active member and served at least 10 hours of
8 service a month as a volunteer with that organized fire department.

9 (3) If the credit allowed under this section exceeds the tax
10 liability of the taxpayer for the tax year, that portion of the
11 credit that exceeds the tax liability must be refunded.

12 (4) As used in this section:

13 (a) "Firefighter" means a member of an organized fire
14 department who has obtained a firefighter 1 certification and a
15 firefighter 2 certification and is responsible for, or is in a
16 capacity that includes responsibility for, the extinguishment of
17 fires, the directing of the extinguishment of fires, the prevention
18 and detection of fires, and the enforcement of the general fire
19 laws of this state. Firefighter includes a driver, pump operator,
20 and dispatcher.

21 (b) "Organized fire department" means a department, an
22 authority, or another governmental entity that safeguards life and
23 property from damage from explosion, fire, or disaster and that
24 provides fire suppression and other related services in this state.
25 Organized fire department includes any lawfully organized
26 firefighting force in this state.

27 (c) "Qualified volunteer" means a volunteer or paid on-call
28 firefighter who has at least 10 hours a month of active service
29 with an organized fire department during the tax year and is not

1 paid an hourly wage or salary and whose only compensation for those
2 services is reimbursement for reasonable expenses incurred in the
3 performance of those services or reasonable benefits and fees for
4 those services that are customarily paid by employers in connection
5 with the performance of those volunteer services.