

First Responder Volunteer Tax Credit
2026 GENERAL SESSION
STATE OF UTAH

Senate Sponsor:

LONG TITLE

General Description:

This bill enacts an income tax credit for first responder volunteers.

Highlighted Provisions:

This bill:

- enacts a nonrefundable income tax credit for certain first responder volunteers in an amount corresponding to hours of service; and
- requires first responder volunteers to obtain certification from the first responder agency to claim the tax credit.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

ENACTS:

59-10-1049, Utah Code Annotated 1953

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-10-1049** is enacted to read:

59-10-1049 . Nonrefundable tax credit for first responder volunteers.

(1)(a) "First responder agency" means the same as that term is defined in Section 53-21-101.

(b) "First responder volunteer" means the same as that term is defined in Section 53B-8-117.

(c) "Qualifying claimant" means an individual who during the taxable year performs at least 100 documented hours of volunteer work within the state as a first responder volunteer, as stated on the certificate described in Subsection (3)(a).

(2) Subject to Subsection (3), a qualifying claimant may claim a nonrefundable tax credit in

31 an amount equal to:

32 (a) for a qualifying claimant who during the taxable year performs at least 100 but less
33 than 200 documented hours of volunteer work within the state as a first responder
34 volunteer, as stated on the certificate described in Subsection (3)(a), \$250; or
35 (b) for a qualifying claimant who during the taxable year performs 200 or more
36 documented hours of volunteer work within the state as a first responder volunteer, as
37 stated on the certificate described in Subsection (3)(a), \$500.

38 (3)(a) To claim a tax credit under this section, a qualifying claimant shall, using a form
39 prescribed by the commission, obtain a certificate from the first responder agency for
40 which the qualifying claimant performed volunteer work documenting the number of
41 hours of volunteer work that the qualifying claimant performed for the first responder
42 agency during the taxable year.

43 (b) A qualifying claimant who claims a tax credit under this section shall retain the
44 certificate described in Subsection (3)(a) for the same time period a person is
45 required to keep books and records under Section 59-1-1406.

46 (4) A qualifying claimant may not carry forward or carry back the amount of the tax credit
47 that exceeds the qualifying claimant's tax liability for the taxable year.

48 **Section 2. Effective Date.**

49 This bill takes effect on May 6, 2026.

50 **Section 3. Retrospective operation.**

51 This bill has retrospective operation for a taxable year beginning on or after January 1,
52 2026.