

HB 304 -- Public Safety Officer Tax Credit

Sponsor: Black

Beginning January 1, 2012, this bill authorizes an income tax credit equal to \$10 per hour worked in reserve status for certain public safety officers working at no charge or cost to the public agency. The credit for an individual cannot exceed \$250 a month and \$3,000 per year. The credit is not refundable or transferable but can be carried forward for up to four taxable years.

The provisions of the bill will expire December 31 six years from the effective date.