



FISCAL NOTE

House Bill 278

Committee: Ways and Means Education

Sponsor: Representative Kerry (Bubba)

Underwood

Analyst: Riley Aaron

Date: 02/24/2026

House Bill 278 as introduced would decrease income tax receipts to the Education Trust Fund, beginning January 1, 2027, by an undetermined amount dependent on the amount of income tax credits claimed by certain volunteer firefighters and rescue squad members as provided by this bill. This bill would amend this tax credit program as follows:

- For the credit for a qualified volunteer firefighter certified as a Firefighter I or a licensed EMT-Basic OR a qualified rescue squad member licensed as an EMT-Basic:
 - * Removes the Dec. 31, 2027 sunset provision
 - * Increase amount from \$300, under current law, to \$400, beginning with tax year 2027.

- For the \$600 credit for a qualified volunteer firefighter who is certified as a Firefighter II or a licensed Advanced EMT or EMT-Paramedic OR a qualified rescue squad member who is a licensed Advanced EMT or EMT-Paramedic:
 - * Removes the Dec. 31, 2027 sunset provision.

- Creates a new \$200 income tax credit, beginning in tax year 2027, for:
 - * A qualified volunteer firefighter who is certified as an Emergency Medical Responder or a fire support person; OR a Rescue Squad First Responder

According to the Department of Revenue, 1,215 taxpayers claimed a total of \$726,573 in such tax credits in tax year 2024.