



Revenue Information Bulletin No. 08-007
January 29, 2008
Individual Income Tax

Volunteer Firefighter Income Tax Deduction

Act 458 of the 2007 Regular Session of the Louisiana Legislature amended R.S. 47:293(10) and enacted R.S. 47:293(7) and (9)(a)(xii) to provide a \$500 income tax deduction for volunteer firefighters who complete 24 hours of continuing education training annually and are either active members of the Louisiana State Fireman's Association or are listed on the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Roster. The deduction is for taxable years beginning on or after January 1, 2007. The language of the statute does not specify what qualifies as continuing education training; therefore, the Department of Revenue will consider any organized, structured activity the purpose of which is to enhance the lifesaving and firefighting skills of the volunteer firefighter to be continuing education training. Organized, structured activities may include those held in a classroom setting, hands-on training drills in which actual firefighting activities are simulated or any specialized training.

Volunteer firefighters are not required to provide documentation that they have completed the 24 hours of continuing education with their income tax return. Each volunteer firefighter though must maintain documentation of their continuing education hours in case they are contacted by the Department of Revenue. The Department of Revenue recommends that each fire department keep a record of all training it provides to its firemen for four years. The record should include a list of topics discussed at the training as well as any materials that are dispersed at the training session. Ideally, the department or organization that provides the training for the volunteer firemen will give each fireman in attendance a certificate for completion of the training that the fireman can keep for his or her records.

Interested parties should contact Taxpayer Services at (225) 219-0067.

Cynthia Bridges
Secretary

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