



**COUNTY OF LAKE
BOARD OF SUPERVISORS**

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May 8, 2018

The Honorable Heath Flora
Member, California State Assembly
State Capitol, Room 3098
Sacramento, CA 95814

**RE: Assembly Bill 2727 – SUPPORT
As Amended April 10, 2018; Personal income taxes: credit: firefighters**

Dear Assembly Member Flora:

The Board of Supervisors of the County Lake offers support for your Assembly Bill 2727, which provides a personal income tax credit for costs incurred for training and equipment by qualified firefighters. Lake County has six fire districts and depend on upon many volunteer firefighters.

Rural fire districts in particular rely heavily upon the volunteer services of members from their communities to provide a critical public service, responding to structure fires and emergency response calls. In addition, these firefighters are often on the first line of defense, along with the California Department of Forestry and Fire Protection, on the devastating wildland fires in their own communities. In some parts of rural California, volunteer firefighters are the only local fire department.

Over the years, the training requirements and equipment for volunteer (and paid personnel) have increased in time and expense. While the fire districts generally provide the minimum training and safety equipment, often these individuals are not reimbursed for travel to the required training and incur expenses on additional training or higher quality safety equipment. It has become increasingly difficult for the rural fire districts to recruit and retain volunteer firefighters.

AB 2727 would provide a personal income tax credit up to 80 percent of the amount incurred by volunteer firefighters and 35 percent incurred by professional firefighters, not to exceed \$1,500 a year. This is a small recognition that these individuals that put their lives on the line to protect the lives and properties of others within their community deserve to have some of their self-paid costs mitigated with a tax credit.

For these reasons we support AB 2727.

Sincerely,

Jim Steele, Chair

cc: Member of the Assembly Appropriations Committee
Consultant, Assembly Appropriations Committee
Rural County Representatives of California