

## **COUNTY OF LAKE**

## **Legislation Text**

File #: 18-398, Version: 1

## **MEMORANDUM**

**TO**: Board of Supervisors

**FROM**: Jim Steele, District 3 Supervisor

**DATE**: May 8, 2018

**SUBJECT**: Approve Letter of Support for AB 2727, as amended April 10, 2018, providing a personal income tax credit for firefighters and authorize the Chair to sign.

## **EXECUTIVE SUMMARY:**

As you know rural fire districts rely heavily on volunteer firefighters. These volunteers and professional firefighters incur expenses related to travel for training and additional safety equipment beyond the minimum provided by the fire district. AB 2727 would provide a personal income tax credit up to 80 percent of the amount incurred by volunteer firefighters and 35 percent to paid professional firefighters, not to exceed \$1,500 a year.

This tax credit is a small recognition that firefighters, who 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.

**FISCAL IMPACT**: X None Budgeted Non-Budgeted

Estimated Cost: Amount Budgeted: Additional Requested:

Annual Cost (if planned for future years):

FISCAL IMPACT (Narrative): None

STAFFING IMPACT (if applicable): None

RECOMMENDED ACTION:

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Approve Letter of Support for AB 2727, as amended April 10, 2018, providing a personal income tax credit for firefighters and authorize the Chair to sign.