

House Resolution 143

By: Representatives Harbin of the 80th, Fleming of the 79th, Cummings of the 19th, Smith of the 13th, Post 2, Shaw of the 143rd, and others

A RESOLUTION

1 Urging the Congress of the United States of America to amend the Internal Revenue Code
2 to provide for a federal income tax deduction for subscriptions paid to fire departments, other
3 than those funded and operated by a political subdivision, for fire protection services; and
4 for other purposes.

5 WHEREAS, subscriptions paid to fire departments, other than those funded and operated by
6 a political subdivision, for fire protection services are not recognized deductions in
7 calculating net taxable income for federal income tax purposes; and

8 WHEREAS, such subscriptions are for fire protection services that, if provided by county
9 or municipal fire departments, would be paid for as a part of county or municipal taxes; and

10 WHEREAS, county and municipal taxes are recognized deductions in calculating net taxable
11 income for federal income tax purposes; and

12 WHEREAS, to be fair and equitable, those persons paying subscriptions to such fire
13 departments for fire protection services should be placed on the same footing as those
14 persons who pay for such services as a part of their county or municipal taxes.

15 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that
16 the members of this body urge the Congress of the United States of America to amend the
17 Internal Revenue Code to provide for a federal income tax deduction for subscriptions paid
18 to fire departments, other than those funded and operated by a political subdivision, for fire
19 protection services.

20 BE IT FURTHER RESOLVED that the Clerk of the House of Representatives is authorized
21 and directed to transmit an appropriate copy of this resolution to each member of the Georgia
22 delegation to the Congress of the United States of America.