

**FISCAL NOTE**

House Bill 253 as introduced would decrease income tax receipts to the Education Trust Fund (ETF) by an estimated \$3.6 million annually by allowing certain qualified firefighter or rescue squad members to claim an annual income tax credit of either \$300 or \$600, dependent upon the certification or license held by the firefighter or rescue squad member, and contingent upon the annual certification of meeting certain training requirements.

Pursuant to the provisions of the ETF Rolling Reserve Act contained in Section 29-9-3(b)(3), Code of Alabama 1975, the provisions of this bill will reduce the ETF fiscal year appropriation cap for fiscal year 2024 by \$3.6 million.

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Danny Garrett, Chair  
Ways and Means Education