

Bill History
Session Year 2026
Proposed S.B. No. 50

[Proposed Bill \[doc\]](#)

Introducer(s):

SEN. HEATHER S. SOMERS, 18th DIST.

Title: AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR STIPENDS PAID TO CERTAIN VOLUNTEER FIREFIGHTERS OR VOLUNTEER AMBULANCE MEMBERS.

Statement of Purpose: To establish a personal income tax deduction for any stipend paid to certain volunteer firefighters or volunteer ambulance members by a municipality, volunteer fire department or volunteer ambulance association.

Bill History:

02-04-2026 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

Co-sponsor(s):

Rep. Ben McGorty, 122nd Dist. Rep. Tom Delnicki, 14th Dist.

Rep. Fred Gee, 126th Dist.