

STATE OF OKLAHOMA

2nd Session of the 49th Legislature (2004)

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 2372

By: Hutchison

COMMITTEE SUBSTITUTE

An Act relating to volunteer firefighters; enacting the Oklahoma Volunteer Firefighter Training Incentive Act of 2004; authorizing income tax exemption for certain volunteer firefighters; specifying requirements for training related to exemption; prescribing procedures; requiring certain standardized reports; providing for motor vehicle registration fee for certain volunteer firefighters; specifying registration fee amount; providing for codification; providing for noncodification; providing an effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law not to be codified in the Oklahoma Statutes reads as follows:

This act shall be known and may be cited as the "Oklahoma Volunteer Firefighter Training Incentive Act of 2004".

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2358.7 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For taxable years beginning after December 31, 2004, there shall be allowed an exemption from Oklahoma adjusted gross income as computed pursuant to Section 2358 of Title 68 of the Oklahoma Statutes in an amount equal to:

1. Two Hundred Fifty Dollars (\$250.00) each year for which a volunteer firefighter provides proof of certification as required by subsection B of this section; and

2. Five Hundred Dollars (\$500.00) each year following the taxable years for which a taxpayer is eligible for the exemption provided by paragraph 1 of this subsection for a volunteer firefighter providing proof of certification as required by subsection D of this section.

B. In order to claim the exemption authorized by paragraph 1 of subsection A of this section, a volunteer firefighter shall be required to provide adequate documentation to the Oklahoma Tax Commission of at least twelve (12) credited hours toward the Volunteer Firefighter Practices program offered by Oklahoma State University Fire Service Training prior to or during the first taxable year for which an exemption is claimed pursuant to paragraph 1 of subsection A of this section.

C. For each year subsequent to the first year for which a volunteer firefighter may claim the exemption authorized by paragraph 1 of subsection A of this section, in order to claim any further exemptions pursuant to paragraph 1 of subsection A of this section, the volunteer firefighter shall be required to provide documentation that the firefighter has completed an additional six (6) hours of Fire Service Training Volunteer Firefighter Practices program until such program or its equivalent is completed. For purposes of this subsection, equivalency shall be determined by Oklahoma State University Fire Service Training. For purposes of this subsection, Firefighter I, Firefighter II or Firefighter III certifications or their equivalents may be provided in lieu of the Volunteer Firefighter Practices certification.

D. After having completed at least thirty (30) hours of instruction and having completed the Volunteer Firefighter Practices program, in order to be eligible for the exemption authorized by paragraph 2 of subsection A of this section, the volunteer firefighter shall:

1. Attend and receive certification for annual chemical, biological, radiological and nuclear (CBRN) response training and weapons of mass destruction (WMD) training of at least one (1) hour per subject, respectively;

2. Complete at least six (6) hours of continuing education each year until the volunteer firefighter completes a certification as Firefighter I or its equivalent. For purposes of this paragraph, equivalency shall be determined by Oklahoma State University Fire Service Training;

3. Provide documentation from the fire chief of the applicable department that the firefighter has been provided and participated in all annual training as required by federal and state authorities including, but not limited to, annual fit testing for breathing apparatus, "right-to-know" laws, Homeland Defense, CBRN, WMD or other applicable requirements; and

4. Provide documentation from the fire chief of the applicable department that the volunteer firefighter has met the requirements under the fire department's constitution and bylaws and is a member in good standing of the department together with a record of the total number of years of service in good standing with such department.

E. In order to assist with the Oklahoma Tax Commission with the administration of the exemptions authorized by this section and the motor vehicle registration fee authorized by Section 3 of this act, the Oklahoma State University Fire Service Training program shall provide to all fire departments a uniform document that indicates the annual training hours and continuing education training hours completed by each volunteer firefighter through the Fire Service Training program.

F. The Office of the State Fire Marshal shall prescribe a reporting form for use by volunteer fire departments and by

volunteer firefighters in order to provide the certifications required by this section.

G. The Oklahoma Tax Commission may require copies of such documentation provided by Oklahoma State University Fire Service Training program or the Office of the State Fire Marshal regarding training history to verify eligibility for the exemptions provided by this section.

SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1132.6 of Title 47, unless there is created a duplication in numbering, reads as follows:

A. A volunteer firefighter who becomes eligible for the exemption authorized by paragraph 1 of subsection A of Section 2 of this act after completion of at least twelve (12) hours of required certification shall be authorized to register one passenger motor vehicle per year pursuant to this section.

B. The total registration fee for a vehicle registered pursuant to the provisions of this section shall be Five Dollars (\$5.00) annually which shall be in lieu of any other registration fee otherwise imposed by law.

SECTION 4. This act shall become effective July 1, 2004.

SECTION 5. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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