

STATE OF OKLAHOMA

1st Session of the 50th Legislature (2005)

HOUSE BILL 1501

By: Brown

AS INTRODUCED

An Act relating to revenue and taxation; amending Section 3, Chapter 515, O.S.L. 2004 (68 O.S. Supp. 2004, Section 2358.7), which relates to tax credits for volunteer fire fighters; allowing other training to meet requirements for eligibility; requiring certain training over certain period; deleting certain documentation requirement; requiring certain documentation from county programs; and declaring an emergency.

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

SECTION 1. AMENDATORY Section 3, Chapter 515, O.S.L. 2004 (68 O.S. Supp. 2004, Section 2358.7), is amended to read as follows:

Section 2358.7 A. For taxable years beginning after December 31, 2004, there shall be allowed as a credit against the tax imposed pursuant to Section 2355 of Title 68 of the Oklahoma Statutes in an amount equal to:

1. Two Hundred Dollars (\$200.00) each year for which a volunteer firefighter provides proof of certification as required by subsection B of this section; and

2. Four Hundred Dollars (\$400.00) each year following the taxable years for which a taxpayer is eligible for the credit 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 tax credit 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 or its equivalent prior to or during the first taxable year for which a tax credit is claimed pursuant to paragraph 1 of subsection A of this section. For purposes of this subsection, equivalency shall be determined by Oklahoma State University Fire Service Training.

C. For each year subsequent to the first year for which a volunteer firefighter may claim the tax credit authorized by paragraph 1 of subsection A of this section, in order to claim any further tax credits 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 or its equivalent, in order to be eligible for the tax credit authorized by paragraph 2 of subsection A of this section, the volunteer firefighter shall:

1. Attend and receive certification ~~for annual~~ in each of the following areas at least once every five (5) years: 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; and

~~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 the Oklahoma Tax Commission with the administration of the tax credits authorized by this section, the Oklahoma State University Fire Service Training program or county programs 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, county programs or the Office of the State Fire

Marshal regarding training history to verify eligibility for the tax credits provided by this section.

SECTION 2. 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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