

1 STATE OF OKLAHOMA

2 2nd Session of the 51st Legislature (2008)

3 HOUSE BILL 2853

By: Kiesel

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating tax
8 credit for rural firefighters; defining term;
9 limiting eligibility for credit; allowing Oklahoma
10 Tax Commission to obtain certain eligibility
11 information from the State Fire Marshal; providing
12 for codification; and providing an effective date.

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

14 SECTION 1. NEW LAW A new section of law to be codified
15 in the Oklahoma Statutes as Section 2358.7A of Title 68, unless
16 there is created a duplication in numbering, reads as follows:

17 A. For taxable years beginning after December 31, 2008, there
18 shall be allowed to rural firefighters a credit against the tax
19 imposed pursuant to Section 2355 of Title 68 of the Oklahoma
20 Statutes of Four Hundred Dollars (\$400.00).

21 B. For purposes of this section, "rural firefighter" means a
22 permanent paid member of any Rural Fire Protection District within
23 this state who performs the essential functions of fire suppression,
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1 prevention, and life safety duties in a fire department on a full-
2 time basis.

3 C. The Oklahoma Tax Commission may require documentation be
4 provided by the Office of the State Fire Marshal to verify
5 eligibility for the tax credits provided by this section.

6 SECTION 2. This act shall become effective January 1, 2009.

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