

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 SUBCOMMITTEE RECOMMENDATION
4 FOR

5 HOUSE BILL NO. 3123

6 By: Dorman

7
8 SUBCOMMITTEE RECOMMENDATION

9 (revenue and taxation - volunteer firefighter tax
10 credits - modifying credit - Council on Firefighter
11 Training -
12 effective date)

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

17 SECTION 1. AMENDATORY Section 3, Chapter 515, O.S.L.
18 2004 (68 O.S. Supp. 2009, Section 2358.7), is amended to read as
19 follows:

20 Section 2358.7 A. For taxable years beginning after December
21 31, ~~2004~~ 2010, there shall be allowed ~~as~~ a credit against the tax
22 imposed pursuant to Section 2355 of ~~Title 68 of the Oklahoma~~
23 ~~Statutes in~~ this title an amount equal to:

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

4 2. ~~Four Hundred Dollars (\$400.00)~~ Three Hundred Dollars
5 (\$300.00) each year for which a volunteer firefighter provides proof
6 of training as required by subsection C of this section;

7 3. Four Hundred Dollars (\$400.00) each year for which a
8 volunteer firefighter provides proof of training as required by
9 subsection D of this section; and

10 4. Five Hundred Dollars (\$500.00) each year following the
11 taxable years for which a taxpayer is eligible for the credit
12 provided by paragraph 1 of this subsection for a volunteer
13 firefighter providing provides proof of ~~certification~~ training as
14 required by subsection ~~D~~ E of this section.

15 B. In order to claim the tax credit authorized by paragraph 1
16 of subsection A of this section, a volunteer firefighter shall be
17 required to provide adequate documentation to the Oklahoma Tax
18 Commission of at least twelve (12) credited hours annually toward
19 the Volunteer Firefighter Practices program or State Support
20 Firefighter certification, their equivalent or other related Fire or
21 Emergency Medical Services Training approved by the Council on
22 Firefighter Training offered by Oklahoma State University Fire
23 Service Training, Oklahoma Career Technology Center or other
24 training provider approved by the Council on Firefighter Training

1 prior to or during the first taxable year for which a tax credit is
2 claimed pursuant to paragraph 1 of subsection A of this section.
3 The local Fire Chief shall be the authority having jurisdiction and
4 shall choose, approve and sign off on all volunteer firefighter
5 training in the applicable department.

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

19 D. ~~After having completed at least thirty (30) hours of~~
20 ~~instruction and having completed the Volunteer Firefighter Practices~~
21 ~~program, in~~

22 In order to claim the tax credit authorized by paragraph 2 of
23 subsection A of this section, a volunteer firefighter shall be
24 required to provide adequate documentation to the Oklahoma Tax

1 Commission of completion of the Volunteer Firefighter Practices
2 program or State Support Firefighter Certification. Once completed,
3 a volunteer Firefighter shall complete six (6) hours annually toward
4 Basic Firefighter Skills, Fire Fighter I certification, Firefighter
5 I or Basic Firefighter, their equivalent or other related Fire or
6 Emergency Medical Services Training approved by the Council on
7 Firefighter Training offered by Oklahoma State University Fire
8 Service Training, Oklahoma Career Technology Centers or other
9 recommended training provider approved by the Council on Firefighter
10 Training during the taxable year for which a tax credit is claimed
11 pursuant to paragraph 2 of subsection A of this section. The local
12 Fire Chief shall be the authority having jurisdiction and shall
13 choose, approve and sign off on all volunteer firefighter training
14 in the applicable department.

15 D. For each year subsequent to the first year for which a
16 volunteer firefighter may claim the tax credit authorized by
17 paragraph 2 of subsection A of this section, in order to claim any
18 further tax credits pursuant to paragraph 3 of subsection A of this
19 section, the volunteer firefighter shall be required to provide
20 adequate documentation to the Oklahoma Tax Commission of completion
21 of the State Fire Fighter I certification or Fire Fighter I or State
22 Basic Firefighter certification. Upon completion, the volunteer
23 firefighter shall provide adequate documentation that the
24 firefighter has completed an additional six (6) hours annually

1 toward completion of State Intermediate Firefighter certification,
2 or their equivalent or other Fire or Emergency Medical Services
3 Training approved by the Council on Firefighter Training offered by
4 Oklahoma State University Fire Service Training, Oklahoma Career
5 Technology Centers or other training provider approved by the
6 Council on Firefighter Training during the taxable year for which a
7 tax credit is claimed pursuant to paragraph 3 of subsection A of
8 this section. Volunteer firefighters that qualify pursuant to
9 paragraph 3 of subsection A of this section may continue to claim
10 the credit allowed pursuant to paragraph 3 of subsection A of this
11 section while pursuing completion of the requirements of subsection
12 E of this section. The local Fire Chief shall be the authority
13 having jurisdiction and shall choose, approve and sign off on all
14 volunteer firefighter training in the applicable department.

15 E. In order to claim the tax credit authorized by paragraph 4
16 of subsection A of this section, a volunteer firefighter shall be
17 required to provide adequate documentation to the Oklahoma Tax
18 Commission of completion of an accredited Fire Fighter I program.
19 Upon completion, the volunteer firefighter shall provide adequate
20 documentation that the firefighter has completed an additional six
21 (6) hours of other Fire or Emergency Medical Services Training
22 approved by the Council on Firefighter Training offered by Oklahoma
23 State University Fire Service Training, Oklahoma Career Technology
24 Centers or other training provider approved by the Council on

1 Firefighter Training during the taxable year for which a tax credit
2 is claimed pursuant to paragraph 4 of subsection A of this section.
3 The local Fire Chief shall be the authority having jurisdiction and
4 shall choose, approve and sign off on all volunteer firefighter
5 training in the applicable department.

6 F. In order to be eligible for the any tax credit authorized by
7 paragraph 2 of subsection A of this section, the volunteer
8 firefighter shall:

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

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

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

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1 4- 2. Provide documentation from the fire chief of the
2 applicable department that the volunteer firefighter has met the
3 requirements under the fire department's constitution and bylaws and
4 is a member in good standing of the department together with a
5 record of the total number of years of service in good standing with
6 such department.

7 ~~E. In order to assist the Oklahoma Tax Commission with the~~
8 ~~administration of the tax credits authorized by this section, the~~
9 ~~Oklahoma State University Fire Service Training program shall~~
10 ~~provide to all fire departments a uniform document that indicates~~
11 ~~the annual training hours and continuing education training hours~~
12 ~~completed by each volunteer firefighter through the Fire Service~~
13 ~~Training program.~~

14 F. G. No taxpayer shall claim more than one credit pursuant to
15 this section in any taxable year.

16 H. For purposes of this section, equivalency shall be
17 determined by the Council on Firefighter Training. For purposes of
18 this section, Fire Fighter I, Fire Fighter II or Fire Fighter III
19 certifications or their equivalents may be provided in lieu of the
20 Volunteer Firefighter Practices certification.

21 I. The Office of the State Fire Marshal Council on Firefighter
22 Training shall prescribe a reporting form for use by volunteer fire
23 departments and by volunteer firefighters in order to provide the
24 certifications required by this section.

1 ~~G.~~ J. The Oklahoma Tax Commission may require copies of such
2 documentation provided to the Council on Firefighter Training by
3 Oklahoma State University Fire Service Training ~~program~~, Oklahoma
4 Career Technology Centers, other training providers approved by the
5 Council on Firefighter Training or the Office of the State Fire
6 Marshal regarding training history to verify eligibility for the tax
7 credits provided by this section. Firefighter training records for
8 the purposes of this section shall be made available to the Council
9 on Firefighter Training.

10 SECTION 2. This act shall become effective January 1, 2011.

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