

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 SUBCOMMITTEE RECOMMENDATION
4 FOR

5 HOUSE BILL NO. 1537

6 By: Holland

7 SUBCOMMITTEE RECOMMENDATION

8 (Revenue and taxation - income tax credit -
9 emergency medical personnel - codification -
10 effective date)

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

15 SECTION 1. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 2357.105 of Title 68, unless
17 there is created a duplication in numbering, reads as follows:

18 For taxable years beginning after December 31, 2009, there shall
19 be allowed against the tax imposed by Section 2355 of Title 68 of
20 the Oklahoma Statutes, a credit for any individual taxpayer who is
21 employed in this state as an emergency medical technician. The
22 credit allowed shall be for any monies expended by the taxpayer for
23 necessary materials, supplies, or equipment used exclusively in the
24 employment of the taxpayer as an emergency medical technician in

1 this state. The amount of the credit permitted by this section
2 shall be the amount of money expended by the emergency medical
3 technician for the materials, supplies, or equipment. The amount of
4 the credit shall not exceed Two Hundred Fifty Dollars (\$250.00) or
5 the amount of any tax liability of the taxpayer, whichever amount is
6 less. The credit shall not include the amount of any expenses which
7 were refunded or reimbursed to the emergency medical technician from
8 any source.

9 SECTION 2. This act shall become effective January 1, 2010.

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11 52-1-7007 CJB 02/20/09

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