

1 ENGROSSED HOUSE
2 BILL NO. 3123

By: Dorman, Osborn, Smithson,
Billy, Ownbey, Renegar,
Bailey, Sanders and Russ of
the House

4 and

5 Schulz of the Senate

6
7
8 An Act relating to revenue and taxation; amending
9 Section 3, Chapter 515, O.S.L. 2004 (68 O.S. Supp.
10 2009, Section 2358.7), which relates to volunteer
11 firefighter tax credits; modifying credit structure;
12 increasing credit amounts; expanding credit
13 categories; modifying credit eligibility
14 requirements; requiring documentation; prescribing
15 procedures with respect to credit claims; imposing
16 restrictions on credit availability; providing for
17 certain determinations; limiting claim of credit to
18 once annually; and providing an effective date.

19
20
21
22
23
24
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. 2009, Section 2358.7), is amended to read as
follows:

Section 2358.7 A. For taxable years beginning after December
31, ~~2004~~ 2010, there shall be allowed ~~as~~ a credit against the tax
imposed pursuant to Section 2355 of ~~Title 68 of the Oklahoma~~
~~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, State Support Firefighter
20 certification or their equivalent or other related Fire or Emergency
21 Medical Services Training approved by the Council on Firefighter
22 Training offered by Oklahoma State University Fire Service Training,
23 Oklahoma Career Technology Center or other training provider
24 recommended by the Council on Firefighter Training prior to or

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

6 C. For each year subsequent to the first year for which a
7 volunteer firefighter ~~may claim~~ has successfully claimed the tax
8 credit authorized by paragraph 1 of subsection A of this section, in
9 order to claim ~~any further tax credits pursuant to paragraph 1 of~~
10 ~~subsection A of this section, the volunteer firefighter shall be~~
11 ~~required to provide documentation that the firefighter has completed~~
12 ~~an additional six (6) hours of Fire Service Training Volunteer~~
13 ~~Firefighter Practices program until such program or its equivalent~~
14 ~~is completed. For purposes of this subsection, equivalency shall be~~
15 ~~determined by Oklahoma State University Fire Service Training. For~~
16 ~~purposes of this subsection, Firefighter I, Firefighter II or~~
17 ~~Firefighter III certifications or their equivalents may be provided~~
18 ~~in lieu of the 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~~ the tax credit authorized by paragraph 2 of subsection A
22 of this section, a volunteer firefighter shall be required to
23 provide adequate documentation to the Oklahoma Tax Commission of
24 completion of the Volunteer Firefighter Practices program or State

1 Support Firefighter Certification. For each year subsequent to the
2 first year for which a volunteer firefighter may claim the tax
3 credit authorized by paragraph 2 of subsection A of this section, in
4 order to claim any further tax credits pursuant to paragraph 2 of
5 subsection A of this section, the volunteer firefighter shall
6 complete six (6) hours annually toward State Fire Fighter I
7 certification, State Basic Firefighter certification or Fire Fighter
8 I certification from an internationally recognized accrediting
9 assembly or board or their equivalent or other related Fire or
10 Emergency Medical Services Training approved by the Council on
11 Firefighter Training offered by Oklahoma State University Fire
12 Service Training, Oklahoma Career Technology Centers or other
13 training provider recommended by the Council on Firefighter Training
14 during the taxable year for which a tax credit is claimed pursuant
15 to paragraph 2 of subsection A of this section. The local Fire Chief
16 shall be the authority having jurisdiction and shall choose and approve
17 all volunteer firefighter training in the applicable department.

18 D. 1. Except as provided in paragraph 2 of this subsection,
19 for each year subsequent to the first year for which a volunteer
20 firefighter has successfully claimed the tax credit authorized by
21 paragraph 1 of subsection A of this section, in order to claim the
22 tax credit authorized by paragraph 3 of subsection A of this
23 section, a volunteer firefighter shall be required to provide
24 adequate documentation to the Oklahoma Tax Commission of completion

1 of the State Basic Firefighter certification or State Fire Fighter I
2 certification. For each year subsequent to the first year for which
3 a volunteer firefighter may claim the tax credit authorized by
4 paragraph 3 of subsection A of this section, in order to claim any
5 further tax credits pursuant to paragraph 3 of subsection A of this
6 section, the volunteer firefighter shall provide adequate
7 documentation that the firefighter has completed an additional six
8 (6) hours annually toward completion of State Intermediate
9 Firefighter certification or Firefighter I certification from an
10 internationally recognized accrediting assembly or board or their
11 equivalent or other Fire or Emergency Medical Services Training
12 approved by the Council on Firefighter Training offered by Oklahoma
13 State University Fire Service Training, Oklahoma Career Technology
14 Centers or other training provider recommended by the Council on
15 Firefighter Training during the taxable year for which a tax credit
16 is claimed pursuant to paragraph 3 of subsection A of this section.

17 2. In order for volunteer firefighters that have successfully
18 claimed a four-hundred-dollar credit pursuant to this section prior
19 to the effective date of this act to claim tax credits pursuant to
20 paragraph 3 of subsection A of this section, the volunteer
21 firefighter shall provide adequate documentation that the
22 firefighter has completed an additional six (6) hours annually
23 toward completion of State Intermediate Firefighter certification or
24 Firefighter I certification from an internationally recognized

1 accrediting assembly or board or equivalent or other Fire or
2 Emergency Medical Services Training approved by the Council on
3 Firefighter Training offered by Oklahoma State University Fire
4 Service Training, Oklahoma Career Technology Centers or other
5 training provider recommended by the Council on Firefighter Training
6 during the taxable year for which a tax credit is claimed pursuant
7 to paragraph 3 of subsection A of this section.

8 3. For the purposes of this subsection, the local Fire Chief
9 shall be the authority having jurisdiction and shall choose and approve
10 all volunteer firefighter training in the applicable department.

11 E. For each year subsequent to the first year for which a
12 volunteer firefighter has successfully claimed the tax credit
13 authorized by paragraph 1 of subsection A of this section, in order
14 to claim the tax credit authorized by paragraph 4 of subsection A of
15 this section, a volunteer firefighter shall be required to provide
16 adequate documentation to the Oklahoma Tax Commission of completion
17 of Fire Fighter I certification from an internationally recognized
18 accrediting assembly or board. For each year subsequent to the
19 first year for which a volunteer firefighter may claim the tax
20 credit authorized by paragraph 3 of subsection A of this section, in
21 order to claim any further tax credits pursuant to paragraph 3 of
22 subsection A of this section, the volunteer firefighter shall
23 provide adequate documentation that the firefighter has completed an
24 additional six (6) hours of other Fire or Emergency Medical Services

1 Training approved by the Council on Firefighter Training offered by
2 Oklahoma State University Fire Service Training, Oklahoma Career
3 Technology Centers or other training provider recommended by the
4 Council on Firefighter Training during the taxable year for which a
5 tax credit is claimed pursuant to paragraph 4 of subsection A of
6 this section. The local Fire Chief shall be the authority having
7 jurisdiction and shall choose and approve all volunteer firefighter
8 training in the applicable department.

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

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

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

21 3. Provide documentation from the fire chief of the applicable
22 department that the firefighter has been provided and participated
23 in all annual training as required by federal and state authorities
24 including, but not limited to, annual fit testing for breathing

1 apparatus, "right to know" laws, Homeland Defense, CBRN, WMD or
2 other applicable requirements; and

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

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

16 F. G. A taxpayer may only claim a tax credit authorized
17 pursuant to paragraph 1, 2, 3 or 4 of subsection A of this section
18 for any taxable year. No taxpayer may claim a tax credit pursuant
19 to more than one paragraph of subsection A of this section for any
20 taxable year.

21 H. For purposes of this section, equivalency shall be
22 determined by the Council on Firefighter Training. For purposes of
23 this section, State Basic Firefighter certification, State Fire
24 Fighter I certification, Firefighter I certification from an

1 internationally recognized accrediting assembly or board, or their
2 equivalents may be provided in lieu of the Volunteer Firefighter
3 Practices certification.

4 I. ~~The Office of the State Fire Marshal~~ Council on Firefighter
5 Training shall prescribe a reporting form for use by volunteer fire
6 departments and by volunteer firefighters in order to provide the
7 certifications required by this section.

8 ~~G. J.~~ The Oklahoma Tax Commission may require copies of such
9 documentation provided to the Council on Firefighter Training by
10 Oklahoma State University Fire Service Training ~~program~~, Oklahoma
11 Career Technology Centers, other training providers recommended by
12 the Council on Firefighter Training or the Office of the State Fire
13 Marshal regarding training history to verify eligibility for the tax
14 credits provided by this section. Firefighter training records for
15 the purposes of this section shall be made available to the Council
16 on Firefighter Training in compliance with the Family Educational
17 Rights and Privacy Act of 1974, 20 U.S.C., Section 1232g.

18 SECTION 2. This act shall become effective January 1, 2011.
19
20
21
22
23
24

1 Passed the House of Representatives the 11th day of March, 2010.

2
3
4 Presiding Officer of the House of
Representatives

5
6 Passed the Senate the ____ day of _____, 2010.

7
8
9 Presiding Officer of the Senate