

THE HOUSE OF REPRESENTATIVES
Monday, March 1, 2010

Committee Substitute for
House Bill No. 3123

COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 3123 - By: DORMAN of the House and SCHULZ of the Senate.

[revenue and taxation - volunteer firefighter tax credits - modifying credit - Council on Firefighter Training - effective date]

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

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

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

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

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

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

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

5 B. In order to claim the tax credit authorized by paragraph 1 of subsection A of this
6 section, a volunteer firefighter shall be required to provide adequate documentation to
7 the Oklahoma Tax Commission of at least twelve (12) credited hours annually toward the
8 Volunteer Firefighter Practices program or State Support Firefighter certification, their
9 equivalent or other related Fire or Emergency Medical Services Training approved by the
10 Council on Firefighter Training offered by Oklahoma State University Fire Service
11 Training, Oklahoma Career Technology Center or other training provider approved by
12 the Council on Firefighter Training prior to or during the first taxable year for which a
13 tax credit is claimed pursuant to paragraph 1 of subsection A of this section. The local
14 Fire Chief shall be the authority having jurisdiction and shall choose, approve and sign
15 off on all volunteer firefighter training in the applicable department.

16 C. ~~For each year subsequent to the first year for which a volunteer firefighter may~~
17 ~~claim the tax credit authorized by paragraph 1 of subsection A of this section, in order to~~
18 ~~claim any further tax credits pursuant to paragraph 1 of subsection A of this section, the~~
19 ~~volunteer firefighter shall be required to provide documentation that the firefighter has~~
20 ~~completed an additional six (6) hours of Fire Service Training Volunteer Firefighter~~
21 ~~Practices program until such program or its equivalent is completed. For purposes of~~
22 ~~this subsection, equivalency shall be determined by Oklahoma State University Fire~~

1 ~~Service Training. For purposes of this subsection, Firefighter I, Firefighter II or~~
2 ~~Firefighter III certifications or their equivalents may be provided in lieu of the Volunteer~~
3 ~~Firefighter Practices certification.~~

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

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

19 D. For each year subsequent to the first year for which a volunteer firefighter may
20 claim the tax credit authorized by paragraph 2 of subsection A of this section, in order to
21 claim any further tax credits pursuant to paragraph 3 of subsection A of this section, the
22 volunteer firefighter shall be required to provide adequate documentation to the

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

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

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

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

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

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

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

19 ~~4. 2.~~ Provide documentation from the fire chief of the applicable department that
20 the volunteer firefighter has met the requirements under the fire department's
21 constitution and bylaws and is a member in good standing of the department together

1 with a record of the total number of years of service in good standing with such
2 department.

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

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

10 H. For purposes of this section, equivalency shall be determined by the Council on
11 Firefighter Training. For purposes of this section, Fire Fighter I, Fire Fighter II or Fire
12 Fighter III certifications or their equivalents may be provided in lieu of the Volunteer
13 Firefighter Practices certification.

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

17 ~~G. J.~~ The Oklahoma Tax Commission may require copies of such documentation
18 provided to the Council on Firefighter Training by Oklahoma State University Fire
19 Service Training program, Oklahoma Career Technology Centers, other training
20 providers approved by the Council on Firefighter Training or the Office of the State Fire
21 Marshal regarding training history to verify eligibility for the tax credits provided by this

1 section. Firefighter training records for the purposes of this section shall be made
2 available to the Council on Firefighter Training.

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

4 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET,
5 dated 02-25-10 - DO PASS, As Amended and Coauthored.