

EHB 3123

THE STATE SENATE  
Wednesday, March 31, 2010

ENGROSSED

House Bill No. 3123

As Amended

ENGROSSED HOUSE BILL NO. 3123 - By: Dorman, Osborn, Smithson, Billy, Ownbey, Renegar, Bailey, Sanders, Russ, Buck, Wesselhoft and Walker of the House and Schulz, Gumm and Ivester of the Senate.

[ revenue and taxation - volunteer firefighter tax credits - documentation - certain determinations - effective date ]

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

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

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

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

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

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

14 D. ~~After having completed at least thirty (30) hours of~~  
15 ~~instruction and having completed the Volunteer Firefighter Practices~~  
16 ~~program, in~~ the tax credit authorized by paragraph 2 of subsection A  
17 of this section, a volunteer firefighter shall be required to  
18 provide adequate documentation to the Oklahoma Tax Commission of  
19 completion of the Volunteer Firefighter Practices program or State  
20 Support Firefighter Certification. For each year subsequent to the  
21 first year for which a volunteer firefighter may claim the tax  
22 credit authorized by paragraph 2 of subsection A of this section, in  
23 order to claim any further tax credits pursuant to paragraph 2 of

1 subsection A of this section, the volunteer firefighter shall  
2 complete six (6) hours annually toward State Fire Fighter I  
3 certification, State Basic Firefighter certification or Fire Fighter  
4 I certification from an internationally recognized accrediting  
5 assembly or board or 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 training provider recommended by the Council on Firefighter Training  
10 during the taxable year for which a tax credit is claimed pursuant  
11 to paragraph 2 of subsection A of this section. The local Fire Chief  
12 shall be the authority having jurisdiction and shall choose and approve  
13 all volunteer firefighter training in the applicable department.

14 D. 1. Except as provided in paragraph 2 of this subsection,  
15 for each year subsequent to the first year for which a volunteer  
16 firefighter has successfully claimed the tax credit authorized by  
17 paragraph 1 of subsection A of this section, in order to claim the  
18 tax credit authorized by paragraph 3 of subsection A of this  
19 section, a volunteer firefighter shall be required to provide  
20 adequate documentation to the Oklahoma Tax Commission of completion  
21 of the State Basic Firefighter certification or State Fire Fighter I  
22 certification. For each year subsequent to the first year for which  
23 a volunteer firefighter may claim the tax credit authorized by

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

14 2. In order for volunteer firefighters that have successfully  
15 claimed a four-hundred-dollar credit pursuant to this section prior  
16 to the effective date of this act to claim tax credits pursuant to  
17 paragraph 3 of subsection A of this section, the volunteer  
18 firefighter shall provide adequate documentation that the  
19 firefighter has completed an additional six (6) hours annually  
20 toward completion of State Intermediate Firefighter certification or  
21 Firefighter I certification from an internationally recognized  
22 accrediting assembly or board or equivalent or other Fire or  
23 Emergency Medical Services Training approved by the Council on

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

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

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

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

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

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

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

20 3. Provide documentation from the fire chief of the applicable  
21 department that the firefighter has been provided and participated  
22 in all annual training as required by federal and state authorities  
23 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

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

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

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

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

20 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 3-30-10 - DO PASS,  
21 As Amended and Coauthored.