

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3123

By: Dorman

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending
8 Section 3, Chapter 515, O.S.L. 2004 (68 O.S. Supp.
9 2009, Section 2358.7), which relates to volunteer
10 firefighter tax credits; modifying credit structure;
11 increasing credit amounts; expanding credit
12 categories; modifying credit eligibility
13 requirements; limiting claim of credit to once
14 annually; and providing an effective date.

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

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

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

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

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

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

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

12 B. 1. In order to claim the tax credit authorized by paragraph
13 1 of subsection A of this section, a volunteer firefighter shall be
14 required to provide adequate documentation to the Oklahoma Tax
15 Commission of at least twelve (12) credited hours toward the
16 Volunteer Firefighter Practices program offered by Oklahoma State
17 University Fire Service Training prior to or during the first
18 taxable year for which a tax credit is claimed pursuant to paragraph
19 1 of subsection A of this section.

20 ~~C.~~ 2. For each year subsequent to the first year for which a
21 volunteer firefighter may claim the tax credit authorized by
22 paragraph 1 of subsection A of this section, in order to claim any
23 further tax credits pursuant to paragraph 1 of subsection A of this
24 section, the volunteer firefighter shall be required to provide

1 documentation that the firefighter has completed an additional six
2 (6) hours of the Fire Service Training Volunteer Firefighter
3 Practices program until such program or its equivalent is completed.
4 ~~For purposes of this subsection, equivalency shall be determined by~~
5 ~~Oklahoma State University Fire Service Training. For purposes of~~
6 ~~this subsection, Firefighter I, Firefighter II or Firefighter III~~
7 ~~certifications or their equivalents may be provided in lieu of the~~
8 ~~Volunteer Firefighter Practices certification.~~

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

12 C. In order to claim the tax credit authorized by paragraph 2
13 of subsection A of this section, a volunteer firefighter shall be
14 required to provide adequate documentation to the Oklahoma Tax
15 Commission of completion of the Fire Fighter I certification program
16 offered by Oklahoma State University Fire Service Training or its
17 equivalent prior to or during the first taxable year for which a tax
18 credit is claimed pursuant to paragraph 2 of subsection A of this
19 section.

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

1 adequate documentation to the Oklahoma Tax Commission of completion
2 of the Fire Fighter I certification program and provide adequate
3 documentation that the firefighter has completed an additional six
4 (6) hours of the Fire Service Training Volunteer Firefighter
5 Practices program toward completion of the Fire Fighter II
6 certification program offered by Oklahoma State University Fire
7 Service Training or its equivalent prior to or during the first
8 taxable year for which a tax credit is claimed pursuant to paragraph
9 3 of subsection A of this section.

10 E. In order to claim the tax credit authorized by paragraph 4
11 of subsection A of this section, a volunteer firefighter shall be
12 required to provide adequate documentation to the Oklahoma Tax
13 Commission of completion of the Fire Fighter II certification
14 program offered by Oklahoma State University Fire Service Training
15 or its equivalent prior to or during the first taxable year for
16 which a tax credit is claimed pursuant to paragraph 4 of subsection
17 A of this section.

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

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

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

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

12 ~~4.~~ 2. Provide documentation from the fire chief of the
13 applicable department that the volunteer firefighter has met the
14 requirements under the fire department's constitution and bylaws and
15 is a member in good standing of the department together with a
16 record of the total number of years of service in good standing with
17 such department.

18 ~~E.~~ G. No taxpayer shall claim more than one credit pursuant to
19 this section in any taxable year.

20 H. For purposes of this section, equivalency shall be
21 determined by Oklahoma State University Fire Service Training. For
22 purposes of this section, Fire Fighter I, Fire Fighter II or Fire
23 Fighter III certifications or their equivalents may be provided in
24 lieu of the Volunteer Firefighter Practices certification.

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

8 ~~F.~~ J. The Office of the State Fire Marshal shall prescribe a
9 reporting form for use by volunteer fire departments and by
10 volunteer firefighters in order to provide the certifications
11 required by this section.

12 ~~G.~~ K. The Oklahoma Tax Commission may require copies of such
13 documentation provided by Oklahoma State University Fire Service
14 Training program or the Office of the State Fire Marshal regarding
15 training history to verify eligibility for the tax credits provided
16 by this section.

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

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