

1 STATE OF OKLAHOMA

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

3 SENATE BILL 2184

By: Schulz

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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 time period during  
11 which certain credit may be claimed; creating income  
12 tax credit for volunteer firefighter after certain  
13 date; setting amounts of, and requirements for,  
14 claiming credit; limiting amount of credit which may  
15 be claimed; requiring certain documentation for  
16 claiming specified levels of credit; providing for  
17 determination of equivalency; providing for certain  
18 uniform document; requiring state fire marshal to  
19 prescribe certain form; authorizing Oklahoma Tax  
20 Commission to require certain documentation;  
21 providing for codification; and providing an  
22 effective date.

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

24 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 and ending before January 1, 2011, there shall be allowed  
as a credit against the tax imposed pursuant to Section 2355 of  
Title 68 of the Oklahoma Statutes in an amount equal to:

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

4           2. Four Hundred Dollars (\$400.00) 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 proof of certification as required by  
8 subsection D 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 toward the  
13 Volunteer Firefighter Practices program offered by Oklahoma State  
14 University Fire Service Training prior to or during the first  
15 taxable year for which a tax credit is claimed pursuant to paragraph  
16 1 of subsection A of this section.

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

1 purposes of this subsection, equivalency shall be determined by  
2 Oklahoma State University Fire Service Training. For purposes of  
3 this subsection, Firefighter I, Firefighter II or Firefighter III  
4 certifications or their equivalents may be provided in lieu of the  
5 Volunteer Firefighter Practices certification.

6 D. After having completed at least thirty (30) hours of  
7 instruction and having completed the Volunteer Firefighter Practices  
8 program, in order to be eligible for the 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  
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1 apparatus, "right-to-know" laws, Homeland Defense, CBRN, WMD or  
2 other applicable requirements; and

3 4. Provide documentation from the fire chief of the applicable  
4 department that the volunteer firefighter has met the requirements  
5 under the fire department's constitution and bylaws and is a member  
6 in good standing of the department together with a record of the  
7 total number of years of service in good standing with such  
8 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. The Office of the State Fire Marshal shall prescribe a  
17 reporting form for use by volunteer fire departments and by  
18 volunteer firefighters in order to provide the certifications  
19 required by this section.

20 G. The ~~Oklahoma~~ Tax Commission may require copies of such  
21 documentation provided by Oklahoma State University Fire Service  
22 Training program or the Office of the State Fire Marshal regarding  
23 training history to verify eligibility for the tax credits provided  
24 by this section.

1 SECTION 2. NEW LAW A new section of law to be codified  
2 in the Oklahoma Statutes as Section 2358.7A of Title 68, unless  
3 there is created a duplication in numbering, reads as follows:

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

8 1. Two Hundred Dollars (\$200.00) each year for which a  
9 volunteer firefighter provides proof of completion of the  
10 requirements of subsection B of this section;

11 2. Three Hundred Dollars (\$300.00) each year for which a  
12 volunteer firefighter provides proof of completion of the  
13 requirements of subsection C of this section;

14 3. Four Hundred Dollars (\$400.00) each year for which a  
15 volunteer firefighter provides proof of completion of the  
16 requirements of subsection D of this section; and

17 4. Five Hundred Dollars (\$500.00) each year for which a  
18 volunteer firefighter provides proof of completion of the  
19 requirements of subsection E of this section.

20 No more than one credit provided pursuant to this subsection may  
21 be claimed for a tax year.

22 B. 1. In order to claim the tax credit authorized by paragraph  
23 1 of subsection A of this section, a volunteer firefighter shall be  
24 required to provide adequate documentation to the Oklahoma Tax

1 Commission of at least twelve (12) credited hours toward the  
2 Volunteer Firefighter Practices program offered by Oklahoma State  
3 University Fire Service Training prior to or during the first  
4 taxable year for which a tax credit is claimed pursuant to paragraph  
5 1 of subsection A of this section.

6 2. For each year subsequent to the first year for which a  
7 volunteer firefighter may claim the tax credit authorized by  
8 paragraph 1 of subsection A of this section, in order to claim any  
9 further tax credits pursuant to paragraph 1 of subsection A of this  
10 section, the volunteer firefighter shall be required to provide  
11 documentation that the firefighter has completed an additional six  
12 (6) hours of Fire Service Training Volunteer Firefighter Practices  
13 program until such program or its equivalent is completed.

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

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

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

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

18 F. In order to be eligible for any tax credit authorized by  
19 this section, the volunteer firefighter shall:

20 1. 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  
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1 apparatus, "right-to-know" laws, Homeland Defense, CBRN, WMD or  
2 other applicable requirements; and

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

9 G. For purposes of this section, equivalency shall be  
10 determined by Oklahoma State University Fire Service Training. For  
11 purposes of this section, Fire Fighter I, Fire Fighter II or Fire  
12 Fighter III certifications or their equivalents may be provided in  
13 lieu of the Volunteer Firefighter Practices certification.

14 H. In order to assist the Tax Commission with the  
15 administration of the tax credits authorized by this section, the  
16 Oklahoma State University Fire Service Training program shall  
17 provide to all fire departments a uniform document that indicates  
18 the annual training hours and continuing education training hours  
19 completed by each volunteer firefighter through the Fire Service  
20 Training program.

21 I. The Office of the State Fire Marshal shall prescribe a  
22 reporting form for use by volunteer fire departments and by  
23 volunteer firefighters in order to provide the certifications  
24 required by this section.

1 J. The Tax Commission may require copies of such documentation  
2 provided by Oklahoma State University Fire Service Training program  
3 or the Office of the State Fire Marshal regarding training history  
4 to verify eligibility for the tax credits provided by this section.

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

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