

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 SENATE BILL 933

By: Sparks

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing
8 income tax credit for certain individuals; setting
9 amount of credit; establishing minimum eligibility
10 requirement; limiting amount of credit; providing for
11 carry forward of credit; authorizing Oklahoma Tax
12 Commission to promulgate rules; providing for
13 codification; and providing an effective date.

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

15 SECTION 1. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 2357.105 of Title 68, unless
17 there is created a duplication in numbering, reads as follows:

18 A. For taxable years beginning after December 31, 2009, there
19 shall be allowed a credit of Four Hundred Dollars (\$400.00) against
20 the tax imposed by Section 2355 of Title 68 of the Oklahoma Statutes
21 for any taxpayer licensed as an emergency medical technician by the
22 State Department of Health to perform emergency medical services in
23 accordance with the Oklahoma Emergency Response Systems Development
24 Act, if such taxpayer has completed a minimum of one thousand
(1,000) hours of contractual emergency response readiness during the

1 tax year for an ambulance service which has been granted a license
2 by the State Commissioner of Health pursuant to Section 1-2513 of
3 Title 63 of the Oklahoma Statutes.

4 B. In no event shall the amount of the credit exceed the amount
5 of the tax liability of the taxpayer.

6 C. Any credits allowed but not used in any tax year may be
7 carried over, in order, to each of the four (4) years following the
8 year of qualification.

9 D. The Oklahoma Tax Commission may promulgate rules to
10 implement the provisions of this section.

11 SECTION 2. This act shall become effective November 1, 2009.

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