

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 HOUSE BILL 2972

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; defining
8 terms; providing tax credit for reserve law
9 enforcement officers; specifying amount of credit;
10 providing credit eligibility criteria; requiring
11 certain documentation; requiring certain uniform
12 documents be provided to departments; providing for
13 reporting form; allowing access to certain
14 information; providing for codification; and
15 providing and effective date.

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

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

20 A. As used in this section:

21 1. "Reserve officer" means a:

22 a. reserve force deputy sheriff appointed pursuant to
23 Section 547 of Title 19 of the Oklahoma Statutes, or
24

1 b. reserve municipal police officer appointed pursuant to
2 Section 34-101 of Title 11 of the Oklahoma Statutes;
3 and

4 2. "Reserve academy" means a basic police course for reserve
5 officers as described in paragraph 2 of subsection E of Section 3311
6 of Title 70 of the Oklahoma Statutes.

7 B. For taxable years beginning after December 31, 2012, there
8 shall be allowed as a credit against the tax imposed pursuant to
9 Section 2355 of Title 68 of the Oklahoma Statutes an amount equal to
10 Two Hundred Dollars (\$200.00) each year for which a reserve officer
11 provides proof as required by this section.

12 C. In order to claim the tax credit authorized by this section,
13 a reserve officer shall be required to provide adequate
14 documentation to the Oklahoma Tax Commission of at least forty (40)
15 credited hours toward the Council on Law Enforcement Education and
16 Training (CLEET) reserve academy prior to or during the first
17 taxable year for which a tax credit is claimed.

18 D. For each year subsequent to the first year for which a
19 reserve officer may claim the tax credit authorized by this section,
20 in order to claim any further tax credits pursuant to this section,
21 the reserve officer shall be required to provide documentation that
22 the reserve officer has completed an additional forty (40) hours of
23 the CLEET reserve academy until such program or its equivalent is
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1 completed. For purposes of this subsection, equivalency shall be
2 determined by the Oklahoma Tax Commission.

3 E. In order to be eligible for the tax credit authorized by
4 this section, the reserve officer shall provide documentation from
5 the applicable department that the reserve officer has met the
6 requirements under the constitution and bylaws of the department and
7 is a member in good standing of the department together with a
8 record of the total number of years of service in good standing with
9 such department.

10 F. In order to assist the Oklahoma Tax Commission with the
11 administration of the tax credits authorized by this section, CLEET
12 shall provide to all sheriff and police departments a uniform
13 document that indicates the annual training hours and continuing
14 education training hours completed by each reserve officer.

15 G. CLEET shall prescribe a reporting form for use by sheriff
16 and police departments and reserve officers in order to provide the
17 certifications required by this section.

18 H. The Oklahoma Tax Commission may require copies of such
19 documentation provided by CLEET regarding training history to verify
20 eligibility for the tax credits provided by this section.

21 SECTION 2. This act shall become effective January 1, 2013.

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23 53-2-9207 CJB 01/19/12

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