

STATE OF OKLAHOMA

1st Session of the 55th Legislature (2015)

SENATE BILL 265

By: Griffin

AS INTRODUCED

An Act relating to income tax credits; amending 68 O.S. 2011, Section 2358.7, as amended by Section 2, Chapter 161, O.S.L. 2012 (68 O.S. Supp. 2014, Section 2358.7), which relates to credits for certain volunteer firefighters; modifying amount of credit allowed for specified time periods and under certain circumstances; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2358.7, as amended by Section 2, Chapter 161, O.S.L. 2012 (68 O.S. Supp. 2014, Section 2358.7), is amended to read as follows:

Section 2358.7. A. ~~For taxable years beginning after December 31, 2004, there~~ There shall be allowed as a credit against the tax imposed pursuant to Section 2355 of this title an amount equal to:

1. Two Hundred Dollars (\$200.00) each year for years ending on or before December 31, 2015, and Five Hundred Dollars (\$500.00) each year for years beginning on or after January 1, 2016, for which a volunteer firefighter provides proof of certification as required by subsection B of this section; and

1 2. Four Hundred Dollars (\$400.00) ~~each year~~ for years ending on
2 or before December 31, 2015, and One Thousand Dollars (\$1,000.00)
3 for years beginning on or after January 1, 2016, for each year
4 following the taxable years for which a taxpayer is eligible for the
5 credit provided by paragraph 1 of this subsection for a volunteer
6 firefighter providing proof of certification as required by
7 subsection D of this section.

8 B. In order to claim the tax credit authorized by paragraph 1
9 of subsection A of this section, a volunteer firefighter shall be
10 required to provide adequate documentation to the Oklahoma Tax
11 Commission of at least twelve (12) credited hours toward the State
12 Support or State Basic Firefighter or Firefighter I from an
13 internationally recognized accrediting assembly or board, their
14 equivalent, or other related fire or emergency medical services
15 training approved by the Council on Firefighter Training and offered
16 by Oklahoma State University Fire Service Training or Oklahoma
17 Department of Career and Technology Education prior to or during the
18 first taxable year for which a tax credit is claimed pursuant to
19 paragraph 1 of subsection A of this section. For the purpose of
20 this subsection, the local fire chief shall be the authority having
21 jurisdiction and shall choose and approve all volunteer firefighter
22 training in the applicable department.

23 C. For each year subsequent to the first year for which a
24 volunteer firefighter may claim the tax credit authorized by

1 paragraph 1 of subsection A of this section, in order to claim any
2 further tax credits pursuant to paragraph 1 of subsection A of this
3 section, the volunteer firefighter shall be required to provide
4 documentation that the firefighter has completed an additional six
5 (6) hours of State Support or State Basic Firefighter or Firefighter
6 I from an internationally recognized accrediting assembly or board,
7 their equivalent, or other related fire or emergency medical
8 services training approved by the Council on Firefighter Training
9 until such program or its equivalent is completed. For purposes of
10 this subsection, equivalency shall be determined by the Oklahoma
11 Council on Firefighter Training and Oklahoma State University Fire
12 Service Training. For purposes of this subsection, Firefighter I or
13 Firefighter II certifications or their equivalents may be provided
14 in lieu of the State Support or State Basic Firefighter completion.

15 D. After having completed the State Support or State Basic
16 Firefighter program, in order to be eligible for the tax credit
17 authorized by paragraph 2 of subsection A of this section, the
18 volunteer firefighter shall:

19 1. Complete at least six (6) hours of continuing education each
20 year until the volunteer firefighter completes Intermediate or
21 Advanced Firefighter or Firefighter I from an internationally
22 recognized accrediting assembly or board, their equivalent, or other
23 related fire or emergency medical services training approved by the
24 Council on Firefighter Training or its equivalent. For purposes of

1 this paragraph, equivalency shall be determined by the Oklahoma
2 Council on Firefighter Training and Oklahoma State University Fire
3 Service Training;

4 2. After completion of Intermediate or Advanced Firefighter or
5 Firefighter I from an internationally recognized accrediting
6 assembly or board, their equivalent, or other related fire or
7 emergency medical services training approved by the Council on
8 Firefighter Training, the volunteer firefighter shall complete six
9 (6) hours of training per year to claim the tax credit. For the
10 purpose of this subsection, the local fire chief shall be the
11 authority having jurisdiction and shall choose and approve all
12 volunteer firefighter training in the applicable department;

13 3. Provide documentation from the fire chief of the applicable
14 department that the firefighter has been provided and participated
15 in all annual training as required by federal and state authorities;
16 and

17 4. Provide documentation from the fire chief of the applicable
18 department that the volunteer firefighter has met the requirements
19 under the fire department's constitution and bylaws and is a member
20 in good standing of the department together with a record of the
21 total number of years of service in good standing with such
22 department.

23 E. The Office of the State Fire Marshal and the Oklahoma
24 Council on Firefighter Training shall prescribe a reporting form for

1 use by volunteer fire departments and by volunteer firefighters in
2 order to provide the certifications required by this section.

3 F. The Oklahoma Tax Commission may require copies of such
4 reporting form provided by the Oklahoma Council on Firefighter
5 Training regarding training history to verify eligibility for the
6 tax credits provided by this section.

7 SECTION 2. This act shall become effective January 1, 2016.

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