Bill Summary 1st Session of the 59th Legislature

Bill No.: **SB 747** Version: **INT Request No.:** 1132 **Author:** Sen. Stephens Date: 01/24/2023

Bill Analysis

SB 747 creates an income tax credit for tax years 2024 and subsequent tax years. The credit shall be equal to \$100.00 for every 20 hours of service performed as a volunteer firefighter each year after providing documentation of service to the Oklahoma Tax Commission. The individual credit award is capped at \$500.00. The credit is refundable.

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