

1 HOUSE OF REPRESENTATIVES - FLOOR VERSION

2 STATE OF OKLAHOMA

3 1st Session of the 59th Legislature (2023)

4 ENGROSSED SENATE
5 BILL NO. 747

By: Stephens and Woods of the Senate

6 and

7 May and **Boles** of the House

8
9 [income tax credit - effective date]

10
11 ~~BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:~~

12 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2358.7, is
13 amended to read as follows:

14 Section 2358.7. A. For taxable years beginning after December
15 31, 2004, there shall be allowed as a credit against the tax imposed
16 pursuant to Section 2355 of this title an amount equal to:

17 1. Two Hundred Dollars (\$200.00) ~~each year~~ for tax years 2005
18 through 2023 and Three Hundred Dollars (\$300.00) for tax years 2024
19 and subsequent tax years for which a volunteer firefighter provides
20 proof of certification as required by subsection B of this section;
21 and

22 2. Four Hundred Dollars (\$400.00) ~~each year~~ for tax years 2005
23 through 2023 and Six Hundred Dollars (\$600.00) for tax years 2024
24 and subsequent tax years following the taxable years for which a

1 taxpayer is eligible for the credit provided by paragraph 1 of this
2 subsection for a volunteer firefighter providing proof of
3 certification as required by subsection D of this section.

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

19 C. For each year subsequent to the first year for which a
20 volunteer firefighter may claim the tax credit authorized by
21 paragraph 1 of subsection A of this section, in order to claim any
22 further tax credits pursuant to paragraph 1 of subsection A of this
23 section, the volunteer firefighter shall be required to provide
24 documentation that the firefighter has completed an additional six

1 (6) hours of State Support or State Basic Firefighter or Firefighter
2 I from an internationally recognized accrediting assembly or board,
3 their equivalent, or other related fire or emergency medical
4 services training approved by the State Fire Marshal Commission
5 until such program or its equivalent is completed. For purposes of
6 this subsection, equivalency shall be determined by the State Fire
7 Marshal Commission and Oklahoma State University Fire Service
8 Training. For purposes of this subsection, Firefighter I or
9 Firefighter II certifications or their equivalents may be provided
10 in lieu of the State Support or State Basic Firefighter completion.

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

15 1. Complete at least six (6) hours of continuing education each
16 year until the volunteer firefighter completes Intermediate or
17 Advanced Firefighter or Firefighter I from an internationally
18 recognized accrediting assembly or board, their equivalent, or other
19 related fire or emergency medical services training approved by the
20 State Fire Marshal Commission or its equivalent. For purposes of
21 this paragraph, equivalency shall be determined by the State Fire
22 Marshal Commission and Oklahoma State University Fire Service
23 Training;

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

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

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

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

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1 F. The Oklahoma Tax Commission may require copies of such
2 reporting form provided by the State Fire Marshal Commission
3 regarding training history to verify eligibility for the tax credits
4 provided by this section.

5 SECTION 2. This act shall become effective November 1, 2023.

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7 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
8 04/13/2023 - DO PASS, As Amended and Coauthored.

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