

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 SENATE BILL 810

By: Stephens

4
5
6 AS INTRODUCED

7 An Act relating to income tax credit; amending 68
8 O.S. 2011, Section 2358.7, as last amended by Section
9 4, Chapter 232, O.S.L. 2017 (68 O.S. Supp. 2020,
10 Section 2358.7), which relates to volunteer
11 firefighter tax credit; providing credit for certain
12 hours of service; limiting tax credit for taxable
13 year; requiring documentation; authorizing the
14 Oklahoma Tax Commission to require documentation for
15 verification; and providing an effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2358.7, as
18 last amended by Section 4, Chapter 232, O.S.L. 2017 (68 O.S. Supp.
19 2020, Section 2358.7), is amended to read as follows:

20 Section 2358.7. A. For taxable years beginning after December
21 31, 2004, there shall be allowed as a credit against the tax imposed
22 pursuant to Section 2355 of this title an amount equal to:

23 1. Two Hundred Dollars (\$200.00) each year for which a
24 volunteer firefighter provides proof of certification as required by
25 subsection ~~B~~ C of this section; and

1 2. Four Hundred Dollars (\$400.00) each year following the
2 taxable years for which a taxpayer is eligible for the credit
3 provided by paragraph 1 of this subsection for a volunteer
4 firefighter providing proof of certification as required by
5 subsection ~~D~~ E of this section.

6 B. For tax year 2022 and subsequent tax years, there shall be
7 allowed as a credit against the tax imposed pursuant to Section 2355
8 of this title an amount equal to One Hundred Dollars (\$100.00) for
9 every twenty (20) hours of service performed as a volunteer
10 firefighter each year after providing documentation of service as
11 required by subsection H of this section. The total amount of the
12 tax credit provided in this subsection shall not exceed Five Hundred
13 Dollars (\$500.00) for every income tax return filed. If the credit
14 provided in this subsection exceeds the tax imposed by Section 2355
15 of this title, the excess amount shall be refunded to the taxpayer.

16 C. In order to claim the tax credit authorized by paragraph 1
17 of subsection A of this section, a volunteer firefighter shall be
18 required to provide adequate documentation to the Oklahoma Tax
19 Commission of at least twelve (12) credited hours toward the State
20 Support or State Basic Firefighter or Firefighter I from an
21 internationally recognized accrediting assembly or board, their
22 equivalent, or other related fire or emergency medical services
23 training approved by the State Fire Marshal Commission and offered
24 by Oklahoma State University Fire Service Training or Oklahoma

1 Department of Career and Technology Education prior to or during the
2 first taxable year for which a tax credit is claimed pursuant to
3 paragraph 1 of subsection A of this section. For the purpose of
4 this subsection, the local fire chief shall be the authority having
5 jurisdiction and shall choose and approve all volunteer firefighter
6 training in the applicable department.

7 ~~C.~~ D. For each year subsequent to the first year for which a
8 volunteer firefighter may claim the tax credit authorized by
9 paragraph 1 of subsection A of this section, in order to claim any
10 further tax credits pursuant to paragraph 1 of subsection A of this
11 section, the volunteer firefighter shall be required to provide
12 documentation that the firefighter has completed an additional six
13 (6) hours of State Support or State Basic Firefighter or Firefighter
14 I from an internationally recognized accrediting assembly or board,
15 their equivalent, or other related fire or emergency medical
16 services training approved by the State Fire Marshal Commission
17 until such program or its equivalent is completed. For purposes of
18 this subsection, equivalency shall be determined by the State Fire
19 Marshal Commission and Oklahoma State University Fire Service
20 Training. For purposes of this subsection, Firefighter I or
21 Firefighter II certifications or their equivalents may be provided
22 in lieu of the State Support or State Basic Firefighter completion.

23 ~~D.~~ E. After having completed the State Support or State Basic
24 Firefighter program, in order to be eligible for the tax credit

1 authorized by paragraph 2 of subsection A of this section, the
2 volunteer firefighter shall:

3 1. Complete at least six (6) hours of continuing education each
4 year until the volunteer firefighter completes Intermediate or
5 Advanced Firefighter or Firefighter I from an internationally
6 recognized accrediting assembly or board, their equivalent, or other
7 related fire or emergency medical services training approved by the
8 State Fire Marshal Commission or its equivalent. For purposes of
9 this paragraph, equivalency shall be determined by the State Fire
10 Marshal Commission and Oklahoma State University Fire Service
11 Training;

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

21 3. Provide documentation from the fire chief of the applicable
22 department that the firefighter has been provided and participated
23 in all annual training as required by federal and state authorities;
24 and

1 4. Provide documentation from the fire chief of the applicable
2 department that the volunteer firefighter has met the requirements
3 under the fire department's constitution and bylaws and is a member
4 in good standing of the department together with a record of the
5 total number of years of service in good standing with such
6 department.

7 ~~E.~~ F. The Office of the State Fire Marshal and the State Fire
8 Marshal Commission shall prescribe a reporting form for use by
9 volunteer fire departments and by volunteer firefighters in order to
10 provide the certifications required by this section.

11 ~~F.~~ G. The Oklahoma Tax Commission may require copies of such
12 reporting form provided by the State Fire Marshal Commission
13 regarding training history to verify eligibility for the tax credits
14 provided by this section.

15 H. In order to be eligible for the tax credit authorized by
16 subsection B of this section, the volunteer firefighter shall be
17 required to provide adequate documentation from the fire chief of
18 the applicable department to the Oklahoma Tax Commission of the
19 total hours of service in a tax year and that the volunteer
20 firefighter has met the requirements under the fire department's
21 constitution and bylaws and is a member in good standing of the
22 department. The Tax Commission may require verification from the
23 fire chief of the applicable department that the volunteer

1 firefighter has met the requirements of subsection B of this
2 section.

3 SECTION 2. This act shall become effective November 1, 2021.

5 58-1-1573 QD 1/21/2021 2:54:31 PM

6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25