

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 SENATE BILL 107

By: Frix

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5  
6 AS INTRODUCED

7 An Act relating to income tax; providing credit for  
8 certain ambulance service staff; prescribing credit  
9 amount; requiring certain licensing and certification  
10 for eligibility for certain taxpayers; requiring  
11 submission of certain documentation; limiting  
12 eligibility to one credit per tax year; amending 63  
13 O.S. 2021, Section 1-2511, which relates to the  
14 powers and duties relating to the Oklahoma Emergency  
15 Medical Services Improvement Program; requiring State  
16 Commissioner of Health to provide online submission  
17 form; updating statutory references; updating  
18 statutory language; providing for codification; and  
19 providing an effective date.

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

21 SECTION 1. NEW LAW A new section of law to be codified  
22 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless  
23 there is created a duplication in numbering, reads as follows:

24 A. For tax year 2025 and subsequent tax years, there shall be  
allowed a credit against the tax imposed by Section 2355 of Title 68  
of the Oklahoma Statutes for emergency medical personnel and staff  
of an ambulance service operating pursuant to Section 1-2509 of  
Title 63 of the Oklahoma Statutes. The credit authorized pursuant  
to this section shall be in the following amounts:

1 1. For certified emergency medical responders, as defined in  
2 Section 1-2503 of Title 63 of the Oklahoma Statutes, and other  
3 operational staff, One Hundred Dollars (\$100.00);

4 2. For emergency medical technicians, as defined in Section 1-  
5 2505 of Title 63 of the Oklahoma Statutes, Two Hundred Dollars  
6 (\$200.00);

7 3. For intermediate emergency medical technicians and advanced  
8 emergency medical technicians, as defined in Section 1-2505 of Title  
9 63 of the Oklahoma Statutes, Four Hundred Dollars (\$400.00); and

10 4. For paramedics, as defined in Section 1-2505 of Title 63 of  
11 the Oklahoma Statutes, Six Hundred Dollars (\$600.00).

12 B. To be eligible for credit, taxpayers shall maintain any  
13 required licensing and certification through the tax year and  
14 provide documentation, on a form prescribed by the State  
15 Commissioner of Health pursuant to Section 2 of this act, from the  
16 administrator of the ambulance service that the taxpayer was an  
17 employee in good standing through the duration of the tax year in  
18 which the credit is claimed.

19 C. A taxpayer making a claim for credit pursuant to any  
20 paragraph of subsection A of this section shall not be eligible for  
21 credit in any other paragraph of subsection A of this section within  
22 the same tax year.

23 SECTION 2. AMENDATORY 63 O.S. 2021, Section 1-2511, is  
24 amended to read as follows:

1 Section 1-2511. The State Commissioner of Health shall have the  
2 following powers and duties with regard to an Oklahoma Emergency  
3 Medical Services Improvement Program:

4 1. Administer and coordinate all federal and state programs,  
5 not specifically assigned by state law to other state agencies,  
6 which include provisions of the ~~Federal~~ federal Emergency Medical  
7 Services Systems Act of 1973 and other federal laws and programs  
8 relating to the development of emergency medical services in this  
9 state. The administration and coordination of federal and state  
10 laws and programs relating to the development, planning, prevention,  
11 improvement and management of emergency medical services shall be  
12 conducted by the Division of Emergency Medical Services, as  
13 prescribed by Section 1-2510 of this title;

14 2. Assist private and public organizations, emergency medical  
15 and health care providers, ambulance authorities, district boards  
16 and other interested persons or groups in improving emergency  
17 medical services at the local, municipal, district or state levels.  
18 This assistance shall be through professional advice and technical  
19 assistance;

20 3. Coordinate the efforts of local units of government to  
21 establish service districts and set up boards of trustees or other  
22 authorities to operate and finance emergency medical services in the  
23 state as provided under Section 9C of Article X of the Oklahoma  
24 Constitution or under Sections 1201 through 1221 of Title 19 of the

1 Oklahoma Statutes. The Commissioner shall evaluate all proposed  
2 district areas and operational systems to determine the feasibility  
3 of their economic and health services delivery;

4 4. Prepare, maintain and utilize a comprehensive plan and  
5 program for emergency medical services development throughout the  
6 state to be adopted by the State Board of Health, giving  
7 consideration to the recommendations of the Trauma and Emergency  
8 Response Advisory Council created in Section 44 1-103a.1 of this ~~act~~  
9 title, and incorporated within the State Health Plan. The plan  
10 shall establish goals, objectives and standards for a statewide  
11 integrated system and a timetable for accomplishing and implementing  
12 different elements of the system. The plan shall also include, but  
13 not be limited to, all components of an emergency medical services  
14 system; regional and statewide planning; the establishment of  
15 standards and the appropriate criteria for the designation of  
16 facilities; data collection and quality assurance; and funding;

17 5. Maintain a comprehensive registry of all ambulance services  
18 operating within the state, to be published annually and maintain a  
19 registry of critical care paramedics. All ambulance service  
20 providers shall register annually with the Commissioner on forms  
21 supplied by the State Department of Health, containing such requests  
22 for information as may be deemed necessary by the Commissioner;

23 6. Develop a standard report form which may be used by local,  
24 regional and statewide emergency medical services and emergency

1 medical services systems to facilitate the collection of data  
2 related to the provision of emergency medical and trauma care. The  
3 Commissioner shall also develop a standardized emergency medical  
4 services data set and an electronic submission standard. Each  
5 ambulance service shall submit the information required in this  
6 section at such intervals as may be prescribed by rules promulgated  
7 by the State Board of Health;

8 7. Evaluate and certify all emergency medical services training  
9 programs and emergency medical technician training courses and  
10 operational services in accordance with specifications and  
11 procedures approved by the Board. Nonaccredited paramedic training  
12 programs shall begin their final paramedic training class by  
13 December 31, 2012. Only paramedic training programs accredited or  
14 receiving a Letter of Review (LOR) by ~~CoAEMSP~~ the Committee on  
15 Accreditation of Educational Programs for the Emergency Medical  
16 Services Professions (CoAEMSP) may enroll new paramedic students  
17 after January 1, 2013;

18 8. Provide an emergency medical personnel and ambulance service  
19 licensure program to include a requirement that ambulance services  
20 licensed as specialty care ambulance providers shall be used solely  
21 for interhospital transport of patients requiring specialized en  
22 route medical monitoring and advanced life support which exceeds the  
23 capabilities of the equipment and personnel provided by paramedic  
24 life support;

1           9. Employ and prescribe the duties of employees as may be  
2 necessary to administer the provisions of the Oklahoma Emergency  
3 Response Systems Development Act;

4           10. Apply for and accept public and private gifts, grants,  
5 donations and other forms of financial assistance designed for the  
6 support of emergency medical services;

7           11. Develop a classification system for all hospitals that  
8 treat emergency patients. The classification system shall:

- 9           a. identify stabilizing and definitive emergency services  
10           provided by each hospital, and  
11           b. require each hospital to notify the regional emergency  
12           medical services system control when treatment  
13           services are at maximum capacity and that emergency  
14           patients should be diverted to another hospital; ~~and~~

15           12. Develop and monitor a statewide emergency medical services  
16 and trauma analysis system designed to:

- 17           a. identify emergency patients and severely injured  
18           trauma patients treated in Oklahoma,  
19           b. identify the total amount of uncompensated emergency  
20           care provided each fiscal year by each hospital and  
21           ambulance service in Oklahoma, and  
22           c. monitor emergency patient care provided by emergency  
23           medical service and hospitals; and

1       13. Develop a form, available to access, digitally alter, and  
2 submit online, for ambulance service administrators to verify  
3 eligibility for a tax credit pursuant to Section 1 of this act. The  
4 information submitted shall be made electronically available to the  
5 Oklahoma Tax Commission for the purposes of determining eligibility  
6 for credit.

7       SECTION 3. This act shall become effective November 1, 2025.

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