

1 HB376
2 204133-2
3 By Representatives Whorton, Hanes, Kiel, Moore (P), Pettus,
4 Rich, Smith, Sorrell, Shedd, Shaver, Stadthagen, Ingram,
5 Fincher, Shiver, Wilcox, Drake, Hurst and Ledbetter
6 RFD: Ways and Means Education
7 First Read: 03-MAR-20

SYNOPSIS: This bill would provide an annual state income tax credit to a qualified volunteer firefighter or a qualified member of an organized rescue squad who meets certain criteria as a firefighter or an emergency medical technician or paramedic and obtains not less than 30 hours of approved training each year.

A BILL
TO BE ENTITLED
AN ACT

Relating to a state income tax; to provide an annual state income tax credit to a qualified volunteer firefighter or a qualified member of an organized rescue squad who meets certain criteria as a volunteer firefighter or an emergency medical technician or paramedic who obtains certain approved training each year.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. For the purposes of this act, the
2 following words shall have the following meanings:

3 (1) QUALIFIED RESCUE SQUAD MEMBER. A member of an
4 organized rescue squad of a city, town, county, or other
5 subdivision of the state or a public corporation and a member
6 of the Alabama Association of Rescue Squads who is licensed by
7 the Alabama Department of Public Health as an Emergency
8 Medical Services Provider.

9 (2) QUALIFIED VOLUNTEER FIREFIGHTER. A volunteer
10 firefighter who is a member of a volunteer fire department as
11 recognized by the State Forestry Commission, and certified as
12 by the Alabama Firefighter's Personnel Standards and Education
13 Commission as a firefighter or licensed by the Alabama
14 Department of Public Health as an Emergency Medical Services
15 Provider.

16 Section 2. (a) A qualified volunteer firefighter who
17 is certified as a FireFighter I or a licensed EMT-Basic, or a
18 qualified rescue squad member who is a licensed EMT-Basic,
19 shall be entitled to a state income tax credit in the amount
20 of two hundred dollars (\$200) each year if he or she submits
21 proof of training meeting the requirements of subsection (c).

22 (b) A qualified firefighter who is certified as a
23 Firefighter II or a licensed Advanced EMT or EMT-Paremedic, or
24 a qualified rescue squad member who is a licensed Advanced EMT
25 or EMT-Paramedic, shall be entitled to a state income tax
26 credit of four hundred dollars (\$400) each year if he or she

1 submits proof of training meeting the requirements of
2 subsection (c).

3 (c) (1) The member of a volunteer fire department
4 certified by the State Forestry Commission, including a
5 combination fire department, or organized rescue squad
6 claiming an income tax credit under this section shall submit
7 proof of not less than 30 hours of training each year.

8 (2) In order to qualify as training hours for
9 purposes of this section, the training hours shall be obtained
10 by either of the following:

11 a. Participation in organized training in a class
12 approved for use in the fire service or emergency medical
13 services in providing service as a firefighter.

14 b. Participation in organized training in a class
15 approved for use in rescue squad and emergency medical
16 services in providing service as a rescue squad member.

17 (3) Training hours shall be certified for the
18 purposes of this act if the training hours are approved in
19 advance of the training by the volunteer fire department or
20 the organized rescue squad that the person receiving the
21 training is a member of.

22 (d) The Department of Revenue shall adopt rules to
23 implement this act.

24 Section 3. This act shall become effective on the
25 first day of the third month following its passage and
26 approval by the Governor, or its otherwise becoming law.