

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 COMMITTEE SUBSTITUTE  
4 FOR

5 SENATE BILL 747

6 By: Stephens

7 COMMITTEE SUBSTITUTE

8 An Act relating to income tax credit; amending 68  
9 O.S. 2021, Section 2358.7, which relates to volunteer  
10 firefighter tax credit; modifying credit for certain  
11 tax years; and providing an effective date.

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

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

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

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

23 2. Four Hundred Dollars (\$400.00) ~~each year~~ for tax years 2005  
24 through 2023 and Six Hundred Dollars (\$600.00) for tax years 2024

1 and subsequent tax years following the taxable years for which a  
2 taxpayer is eligible for the credit provided by paragraph 1 of this  
3 subsection for a volunteer firefighter providing proof of  
4 certification as required by subsection D of this section.

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

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

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

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

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

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.

24

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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