

1 ENGROSSED HOUSE AMENDMENT

TO

2 ENGROSSED SENATE BILL NO. 747

By: Stephens and Woods of the
Senate

3

and

4

May of the House

5

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8 [income tax credit - effective date]

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11 AUTHOR: Add the following House coauthor: Boles

12 AMENDMENT NO. 1. Page 1, Line 8, strike the enacting clause

13 Passed the House of Representatives the 27th day of April, 2023.

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Presiding Officer of the House of
Representatives

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18 Passed the Senate the ____ day of _____, 2023.

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Presiding Officer of the Senate

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1 ENGROSSED SENATE
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8 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

11 Section 2358.7. A. For taxable years beginning after December
12 31, 2004, there shall be allowed as a credit against the tax imposed
13 pursuant to Section 2355 of this title an amount equal to:

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

19 2. Four Hundred Dollars (\$400.00) ~~each year~~ for tax years 2005
20 through 2023 and Six Hundred Dollars (\$600.00) for tax years 2024
21 and subsequent tax years following the taxable years for which a
22 taxpayer is eligible for the credit provided by paragraph 1 of this
23 subsection for a volunteer firefighter providing proof of
24 certification as required by subsection D of this section.

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

16 C. For each year subsequent to the first year for which a
17 volunteer firefighter may claim the tax credit authorized by
18 paragraph 1 of subsection A of this section, in order to claim any
19 further tax credits pursuant to paragraph 1 of subsection A of this
20 section, the volunteer firefighter shall be required to provide
21 documentation that the firefighter has completed an additional six
22 (6) hours of State Support or State Basic Firefighter or Firefighter
23 I from an internationally recognized accrediting assembly or board,
24 their equivalent, or other related fire or emergency medical

1 services training approved by the State Fire Marshal Commission
2 until such program or its equivalent is completed. For purposes of
3 this subsection, equivalency shall be determined by the State Fire
4 Marshal Commission and Oklahoma State University Fire Service
5 Training. For purposes of this subsection, Firefighter I or
6 Firefighter II certifications or their equivalents may be provided
7 in lieu of the State Support or State Basic Firefighter completion.

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

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

21 2. After completion of Intermediate or Advanced Firefighter or
22 Firefighter I from an internationally recognized accrediting
23 assembly or board, their equivalent, or other related fire or
24 emergency medical services training approved by the State Fire

1 Marshal Commission, the volunteer firefighter shall complete six (6)
2 hours of training per year to claim the tax credit. For the purpose
3 of this subsection, the local fire chief shall be the authority
4 having jurisdiction and shall choose and approve all volunteer
5 firefighter training in the applicable department;

6 3. Provide documentation from the fire chief of the applicable
7 department that the firefighter has been provided and participated
8 in all annual training as required by federal and state authorities;
9 and

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

16 E. The Office of the State Fire Marshal and the State Fire
17 Marshal Commission shall prescribe a reporting form for use by
18 volunteer fire departments and by volunteer firefighters in order to
19 provide the certifications required by this section.

20 F. The Oklahoma Tax Commission may require copies of such
21 reporting form provided by the State Fire Marshal Commission
22 regarding training history to verify eligibility for the tax credits
23 provided by this section.

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

1 Passed the Senate the 8th day of March, 2023.

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3 _____
4 Presiding Officer of the Senate

5 Passed the House of Representatives the ____ day of _____,
6 2023.

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8 _____
9 Presiding Officer of the House
10 of Representatives