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

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

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

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

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

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

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

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

1. Complete at least six (6) hours of continuing education each year until the volunteer firefighter completes Intermediate or Advanced Firefighter or Firefighter I from an internationally recognized accrediting assembly or board, their equivalent, or other related fire or emergency medical services training approved by the State Fire Marshal Commission or its equivalent. For purposes of this paragraph, equivalency shall be determined by the State Fire Marshal Commission and Oklahoma State University Fire Service Training;
2. After completion of Intermediate or Advanced Firefighter or Firefighter I from an internationally recognized accrediting assembly or board, their equivalent, or other related fire or emergency medical services training approved by the State Fire Marshal Commission, the volunteer firefighter shall complete six (6) hours of training per year to claim the tax credit. For the purpose of this subsection, the local fire chief shall be the authority having jurisdiction and shall choose and approve all volunteer firefighter training in the applicable department;

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

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

E. The Office of the State Fire Marshal and the State Fire Marshal Commission shall prescribe a reporting form for use by volunteer fire departments and by volunteer firefighters in order to provide the certifications required by this section.
F. The Oklahoma Tax Commission may require copies of such reporting form provided by the State Fire Marshal Commission regarding training history to verify eligibility for the tax credits provided by this section.

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

COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated 04/13/2023 - DO PASS, As Amended and Coauthored.