

1 HB253
2 204133-5
3 By Representatives Bedsole, Whorton, Hanes, Fincher, Oliver,
4 Robertson, Brown (C), Simpson and Moore (P)
5 RFD: Ways and Means Education
6 First Read: 03-FEB-22

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ENROLLED, 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:

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

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

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

1 Section 2. (a) ~~For tax years beginning on and~~
2 ~~after January 1, 2023, and ending December 31, 2027, unless~~
3 ~~extended by an act of the Legislature, a qualified volunteer~~
4 ~~firefighter who is certified as a FireFighter I~~ a certified
5 volunteer firefighter or a licensed EMT-Basic, or a qualified
6 rescue squad member who is a licensed EMT-Basic, shall be
7 entitled to a state income tax credit in the amount of three
8 hundred dollars (\$300) each year if he or she submits proof of
9 training meeting the requirements of subsection (c).

10 (b) ~~For tax years beginning on and after January~~
11 ~~1, 2023, and ending December 31, 2027, unless extended by an~~
12 ~~act of the Legislature, a qualified volunteer~~ firefighter who
13 is certified as a Firefighter II or a licensed Advanced EMT or
14 EMT-Paremedic, or a qualified rescue squad member who is a
15 licensed Advanced EMT or EMT-Paramedic, shall be entitled to a
16 state income tax credit of six hundred dollars (\$600) each
17 year if he or she submits proof of training meeting the
18 requirements of subsection (c).

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

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

4 a. Participation in organized training in a class
5 approved for use in the fire service or emergency medical
6 services in providing service as a firefighter.

7 b. Participation in organized training in a class
8 approved for use in rescue squad and emergency medical
9 services in providing service as a rescue squad member.

10 (3) Training hours shall be certified for the
11 purposes of this act if the training hours are approved in
12 advance of the training by the volunteer fire department or
13 the organized rescue squad that the person receiving the
14 training is a member of.

15 ~~(d) The Department of Revenue shall adopt rules to~~
16 ~~implement this act.~~

17 (d) The Department of Revenue shall do the
18 following:

19 (1) Provide a standardized format for a certificate
20 to be signed by the qualifying taxpayer and a certifying
21 supervisor to indicate the number of certified training hours
22 and other information required to substantiate the credit
23 being claimed.

24 (2) Require a taxpayer to provide a copy of the
25 certificate when claiming the tax credit pursuant to this act.

1 Failure to file the required certificate shall result in the
2 automatic denial of the credit.

3 (e) The Department of Revenue may adopt rules for
4 the implementation and administration of this section.

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

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 24-FEB-22, as amended.

Jeff Woodard
Clerk

Senate	07-APR-22	Amended and Passed
House	07-APR-22	Concurred in Senate Amendment