

1 HB253
2 204133-4
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

1 ENGROSSED

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4 A BILL
5 TO BE ENTITLED
6 AN ACT

7
8 Relating to a state income tax; to provide an annual
9 state income tax credit to a qualified volunteer firefighter
10 or a qualified member of an organized rescue squad who meets
11 certain criteria as a volunteer firefighter or an emergency
12 medical technician or paramedic who obtains certain approved
13 training each year.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

23 (2) QUALIFIED VOLUNTEER FIREFIGHTER. ~~A~~ An active
24 volunteer firefighter who is a member of a volunteer fire
25 department as recognized by the State Forestry Commission, and
26 certified as by the Alabama Firefighter's Personnel Standards
27 and Education Commission as a firefighter or licensed by the

1 Alabama Department of Public Health as an Emergency Medical
2 Services Provider.

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

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

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

1 a. Participation in organized training in a class
2 approved for use in the fire service or emergency medical
3 services in providing service as a firefighter.

4 b. Participation in organized training in a class
5 approved for use in rescue squad and emergency medical
6 services in providing service as a rescue squad member.

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

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

14 (d) The Department of Revenue shall do the
15 following:

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

21 (2) Require a taxpayer to provide a copy of the
22 certificate when claiming the tax credit pursuant to this act.
23 Failure to file the required certificate shall result in the
24 automatic denial of the credit.

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

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

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House of Representatives

Read for the first time and re-
ferred to the House of Representa-
tives committee on Ways and Means
Education..... 03-FEB-22

Read for the second time and placed
on the calendar 1 amendment 16-FEB-22

Read for the third time and passed
as amended..... 24-FEB-22

Yeas 101, Nays 0, Abstains 0

Jeff Woodard
Clerk