



**House Ways and Means Education Reported Substitute
for HB278**

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A BILL
TO BE ENTITLED
AN ACT

Relating to income tax; to amend Section 40-18-481, Code of Alabama 1975; to expand and make permanent the income tax credit for qualified volunteer firefighters or other qualified rescue squad members who obtain certain approved training each year.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-18-481, Code of Alabama 1975, is amended to read as follows:

"§40-18-481

(a) For tax years beginning on and after January 1, 2023, and ending December 31, ~~2027~~2026, unless extended by an act of the Legislature, a qualified volunteer firefighter who is a certified volunteer firefighter or a licensed EMT-Basic, or a qualified rescue squad member who is a licensed EMT-Basic, shall be entitled to a state income tax credit in the amount of three hundred dollars (\$300) each year if he or she submits proof of training meeting the requirements of subsection ~~(e)~~(e).

(b) For tax years beginning on and after January 1, 2023, ~~and ending December 31, 2027, unless extended by an act~~



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29 ~~of the Legislature,~~ a qualified volunteer firefighter who is
30 certified as a Firefighter II or a licensed Advanced EMT or
31 EMT-Paramedic, or a qualified rescue squad member who is a
32 licensed Advanced EMT or EMT-Paramedic, shall be entitled to a
33 state income tax credit of six hundred dollars (\$600) each
34 year if he or she submits proof of training meeting the
35 requirements of subsection ~~(e)~~ (e).

36 (c) For tax years beginning on and after January 1,
37 2027, a qualified volunteer firefighter who is certified as a
38 Firefighter I or a licensed EMT-Basic, or a qualified rescue
39 squad member who is a licensed EMT-Basic, shall be entitled to
40 a state income tax credit of four hundred dollars (\$400) each
41 year if he or she submits proof of training meeting the
42 requirements of subsection (e).

43 (d) For tax years beginning on and after January 1,
44 2027, a qualified volunteer firefighter who is certified as an
45 Emergency Medical Responder or a fire support person, or a
46 person who is a Rescue Squad First Responder, shall be
47 entitled to a state income tax credit of two hundred dollars
48 (\$200) each year if he or she submits proof of training
49 meeting the requirements of subsection (e).

50 ~~(e)~~ (e) (1) The member of a volunteer fire department
51 certified by the State Forestry Commission, including a
52 combination fire department, or organized rescue squad
53 claiming an income tax credit under this section, shall submit
54 proof of not less than 30 hours of training each year.

55 (2) In order to qualify as training hours for purposes
56 of this section, the training hours shall be obtained by



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57 either of the following:

58 a. Participation in organized training in a class
59 approved for use in the fire service or emergency medical
60 services in providing service as a firefighter.

61 b. Participation in organized training in a class
62 approved for use in rescue squad and emergency medical
63 services in providing service as a rescue squad member.

64 (3) Training hours shall be certified for the purposes
65 of this article if the training hours are approved in advance
66 of the training by the volunteer fire department or the
67 organized rescue squad of which the individual receiving the
68 training is a member.

69 ~~(d)~~ (f) The Department of Revenue shall do all of the
70 following:

71 (1) Provide a standardized format for a certificate to
72 be signed by the qualifying taxpayer and a certifying
73 supervisor to indicate the number of certified training hours
74 and other information required to substantiate the credit
75 being claimed.

76 (2) Require a taxpayer to provide a copy of the
77 certificate, , signed by the taxpayer and the supervisor of the
78 organization, when claiming the tax credit pursuant to this
79 article.

80 (3) Require a taxpayer to provide a copy of their
81 educational certificate and or license from the Alabama Fire
82 College or the Alabama Office of Emergency Medical Services.

83 (g) - Failure to file the required certificate
84 documentation required in subsection (f) shall result in the



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85 automatic denial of the credit.

86 ~~(e)~~ (h) The Department of Revenue may adopt rules for
87 the implementation and administration of this article."

88 Section 2. This act shall become effective on June 1,
89 2026.