

HB278 INTRODUCED



1 HB278
2 L5FZPYA-1
3 By Representatives Underwood, Rigsby, Harrison, Pettus,
4 Wilcox, Bedsole, Standridge, Yarbrough, Lovvorn
5 RFD: Ways and Means Education
6 First Read: 15-Jan-26



SYNOPSIS:

Under current law, an annual state income tax credit is offered to certain firefighters and rescue squad members who complete certain approved training each year.

This bill makes that income tax credit permanent and expands it to include volunteer firefighters who are certified as a Firefighter I, Emergency Medical Responders, and fire support persons.

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,



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

(c) For tax years beginning on and after January 1, 2027, a qualified volunteer firefighter who is certified as a Firefighter I, 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 of four hundred dollars (\$400) each year if he or she submits proof of training meeting the requirements of subsection (e).

(d) For tax years beginning on and after January 1, 2027, a qualified volunteer firefighter who is certified as an Emergency Medical Responder or a fire support person, or a person who is a Rescue Squad First Responder, shall be



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entitled to a state income tax credit of two hundred dollars (\$200) each year if he or she submits proof of training meeting the requirements of subsection (e).

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

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

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

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

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

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

(1) Provide a standardized format for a certificate to be signed by the qualifying taxpayer and a certifying supervisor to indicate the number of certified training hours and other information required to substantiate the credit



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85 being claimed.

86 (2) Require a taxpayer to provide a copy of the
87 certificate when claiming the tax credit pursuant to this
88 article. Failure to file the required certificate shall result
89 in the automatic denial of the credit.

90 ~~(e)~~ (g) The Department of Revenue may adopt rules for
91 the implementation and administration of this article."

92 Section 2. This act shall become effective on June 1,
93 2026.