

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



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4 SYNOPSIS:

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

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

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15 A BILL

16 TO BE ENTITLED

17 AN ACT

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

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

27 "§40-18-481

28 (a) For tax years beginning on and after January 1,



29 2023, and ending December 31, 20272026, unless extended by an
30 act of the Legislature, a qualified volunteer firefighter who
31 is a certified volunteer firefighter or a licensed EMT-Basic,
32 or a qualified rescue squad member who is a licensed
33 EMT-Basic, shall be entitled to a state income tax credit in
34 the amount of three hundred dollars (\$300) each year if he or
35 she submits proof of training meeting the requirements of
36 subsection (e).

37 (b) For tax years beginning on and after January 1,
38 2023, ~~and ending December 31, 2027, unless extended by an act~~
39 ~~of the Legislature,~~ a qualified volunteer firefighter who is
40 certified as a Firefighter II or a licensed Advanced EMT or
41 EMT-Paramedic, or a qualified rescue squad member who is a
42 licensed Advanced EMT or EMT-Paramedic, shall be entitled to a
43 state income tax credit of six hundred dollars (\$600) each
44 year if he or she submits proof of training meeting the
45 requirements of subsection (e).

46 (c) For tax years beginning on and after January 1,
47 2027, a qualified volunteer firefighter who is certified as a
48 Firefighter I, a licensed EMT-Basic, or a qualified rescue
49 squad member who is a licensed EMT-Basic, shall be entitled to
50 a state income tax credit of four hundred dollars (\$400) each
51 year if he or she submits proof of training meeting the
52 requirements of subsection (e).

53 (d) For tax years beginning on and after January 1,
54 2027, a qualified volunteer firefighter who is certified as an
55 Emergency Medical Responder or a fire support person, or a
56 person who is a Rescue Squad First Responder, shall be



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

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

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

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

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

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

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

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



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85 being claimed.

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.