

1 SB283
2 217767-2
3 By Senators Gudger and Barfoot
4 RFD: Finance and Taxation Education
5 First Read: 01-MAR-22

SYNOPSIS: This bill would 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 firefighter or an emergency medical technician or paramedic and obtains not less than 30 hours of approved training each year.

A BILL
TO BE ENTITLED
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:

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

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

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

16 Section 2. (a) For tax years beginning on or after
17 January 1, 2023, a qualified volunteer firefighter who is a
18 certified volunteer firefighter or a licensed EMT-Basic, or a
19 qualified rescue squad member who is a licensed EMT-Basic,
20 shall be entitled to a state income tax credit in the amount
21 of three hundred dollars (\$300) each year if he or she submits
22 proof of training meeting the requirements of subsection (c).

23 (b) For tax years beginning on or after January 1,
24 2023, a qualified volunteer firefighter who is certified as a
25 Firefighter II or a licensed Advanced EMT or EMT-Paramedic, or
26 a qualified rescue squad member who is a licensed Advanced EMT
27 or EMT-Paramedic, shall be entitled to a state income tax

1 credit of six hundred dollars (\$600) each year if he or she
2 submits proof of training meeting the requirements of
3 subsection (c).

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

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

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

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

18 (3) Training hours shall be certified for the
19 purposes of this act if the training hours are approved in
20 advance of the training by the volunteer fire department or
21 the organized rescue squad that the person receiving the
22 training is a member of.

23 (d) The Department of Revenue shall do the
24 following:

25 (1) Provide a standardized format for a certificate
26 to be signed by the qualifying taxpayer and a certifying
27 supervisor to indicate the number of certified training hours

1 and other information required to substantiate the credit
2 being claimed.

3 (2) Require a taxpayer to provide a copy of the
4 certificate when claiming the tax credit pursuant to this act.
5 Failure to file the required certificate shall result in the
6 automatic denial of the credit.

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

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