

OKLAHOMA TAX COMMISSION

FISCAL IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT FIRST REGULAR SESSION, FIFTY-THIRD OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: May 1, 2012

BILL NUMBER: HB 1835 STATUS AND DATE OF BILL: Enrolled 4/23/12

AUTHORS: House Sanders Senate Sykes

TAX TYPE (S): Income Tax SUBJECT: Credit

PROPOSAL: Amendatory

HB 1835 proposes to amend 74 O.S. § 325.1, requiring the director of the Oklahoma Department of Career and Technology Education or the director's designee to serve on the Oklahoma Council on Firefighter Training, thus creating a ten-member council. The bill requires the council to be responsible for ensuring that the state has consistent basic and continuing education programs. This measure also amends 68 O.S. § 2358.7 relating to the income tax credit for volunteer firefighter training.

EFFECTIVE DATE: November 1, 2012

REVENUE IMPACT:

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 13: Minimal

ADMINISTRATIVE IMPACT:

Insert the estimated cost or savings to the Tax Commission due to this proposed legislation.

FY 13: None

May 1, 2012
DATE

Rick Miller
DIVISION DIRECTOR

mck

5-2-2012
DATE

Reece Womack
REECE WOMACK, ECONOMIST

5/2/12
DATE

Dawn Cash
FOR THE COMMISSION

ATTACHMENT TO FISCAL IMPACT - HB 1835 [Enrolled] Prepared May 1, 2012

HB 1835 proposes to amend 74 O.S. § 325.1, requiring the director of the Oklahoma Department of Career and Technology Education to serve on the Oklahoma Council on Firefighter Training, thus creating a ten-member council. The bill requires the council to be responsible for ensuring that the state has consistent basic and continuing education programs. This measure also amends 68 O.S. § 2358.7 relating to the income tax credit for volunteer firefighter training.

Current Law:

Under current law, an income tax credit of Two Hundred Dollars (\$200.00) is available for a volunteer firefighter who has completed at least twelve (12) hours toward certain volunteer firefighter training offered by Oklahoma State University Fire Service Training. After the initial year, an additional Two Hundred Dollar (\$200.00) income tax credit is allowed each year the volunteer firefighter completes an additional six (6) hours of certain volunteer firefighter training until such program is completed. Upon completion of the initial training program, the volunteer firefighter is eligible for an annual income tax credit of Four Hundred Dollars (\$400.00), provided the firefighter completes annual continuing education, training and certification, and remains in good standing with the fire department.

Proposed Law:

This measure proposes to amend the Two Hundred Dollar (\$200.00) credit and Four Hundred Dollar (\$400.00) credit by changing the annual continuing education, training and certification requirements.

Fiscal Analysis:

This proposal amends the continuing education and training requirements necessary for a volunteer firefighter to qualify for the \$200.00 and \$400.00 income tax credits. A minimal negative fiscal impact is anticipated as a result of HB 1835.