

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 1332

By: Humphrey

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing  
8 income tax credit for certain emergency personnel;  
9 defining terms; specifying taxable years for which  
10 credit authorized; specifying amount of tax credit;  
11 prohibiting tax credit from being used to reduce tax  
12 liability to less than zero; authorizing carryover;  
13 providing for codification; and providing an  
14 effective date.

15 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

16 SECTION 1. NEW LAW A new section of law to be codified  
17 in the Oklahoma Statutes as Section 2357.901 of Title 68, unless  
18 there is created a duplication in numbering, reads as follows:

19 A. As used in this section:

20 1. "Emergency medical personnel" means a licensee or staff  
21 employed by a licensed Oklahoma municipal, county, state, Tribal, or  
22 federal ambulance service in the State of Oklahoma; and

23 2. "Licensee" means:

- 24 a. emergency medical responders,  
b. emergency medical technicians,

- c. advanced or intermediate emergency medical technicians, or
- d. paramedic.

B. For tax years beginning on or after January 1, 2025, there shall be allowed as a credit against the tax imposed pursuant to Section 2355 of Title 68 of the Oklahoma Statutes for the following taxpayers and in the following amounts:

1. Any Oklahoma licensed, emergency medical responders and operational staff of the ambulance service shall receive a credit equal to One Hundred Dollars (\$100.00);

2. Any Oklahoma licensed, emergency medical technicians of the ambulance service shall receive a credit equal to Two Hundred Dollars (\$200.00);

3. Any Oklahoma licensed, advanced or intermediate emergency medical technicians of the ambulance service shall receive a credit equal to Four Hundred Dollars (\$400.00); and

4. Any Oklahoma licensed Paramedic of the ambulance service shall receive a tax credit equal to Six Hundred Dollars (\$600.00).

C. In order for the taxpayer to be eligible to claim the applicable credit as prescribed in subsection B of this section, all licensed Oklahoma EMR, EMT, AEMT, EMT-I, and paramedics shall maintain an Oklahoma license and all the rules and regulations to renew said license set forth by the State Department of Health for maintaining and renewing licensure in Oklahoma.

1 D. The administrator of the ambulance service must attest all  
2 licensed Oklahoma EMR, EMT, AEMT, EMT-I, and Paramedics as current  
3 employees for the entire tax year for which the credit authorized by  
4 this section may be claimed.

5 E. The administrator of the ambulance service must attest all  
6 staff positions as current employees for the entire tax year for  
7 which the credit authorized by this section may be claimed.

8 F. The

9 State Department of Health EMS Division will develop an online  
10 submission form that can be digitally filed to ensure that the  
11 staff, licensed Oklahoma EMR, EMT, AEMT, EMT-I, and Paramedics are  
12 currently licensed and that the administrator has attested to the  
13 employee as being employed.

14 G. The credit authorized by this section may be used with any  
15 other tax credit authorized by law.

16 SECTION 2. This act shall become effective January 1, 2025.

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