

**CERTIFICATION OF ADMINISTRATIVE RULES  
FILED WITH THE LEGISLATIVE SERVICES AGENCY  
OTHNI LATHRAM, DIRECTOR**

(Pursuant to Code of Alabama 1975, §41-22-6, as amended).

I certify that the attached is/are correct copy/copies of rule/s as promulgated and adopted on Friday, January 17, 2025, and filed with the agency secretary on Friday, January 17, 2025.

**AGENCY NAME:** Alabama Department of Revenue

**INTENDED ACTION:** New

**RULE NO.:** 810-3-135-.04

(If amended rule, give specific paragraph, subparagraphs, etc., being amended)

**RULE TITLE:** Volunteer Emergency Responders Credit - General Guidelines

**ACTION TAKEN:** State whether the rule was adopted with or without changes from the proposal due to written or oral comments:

**Adopted without changes**

NOTICE OF INTENDED ACTION PUBLISHED IN VOLUME XLIII, ISSUE NO. 2, AAM,  
DATED WEDNESDAY, NOVEMBER 27, 2024.

**STATUTORY RULEMAKING AUTHORITY:** §40-2A-7(a)(5) and Article 23 of Title 40, Code of Ala. 1975

(Date Filed)  
(For LRS Use Only)

**REC'D & FILED**  
**JAN 20, 2025**  
**LEGISLATIVE SVC AGENCY**

Vernon Barnett

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Certifying Officer or his or her  
Deputy

(NOTE: In accordance with §41-22-6(b), as amended, a proposed rule is required to be certified within 90 days after completion of the notice.)

**Volunteer Emergency Responders Credit -  
General Guidelines.**

1. Purpose. This rule sets forth guidelines and procedures for administering the Volunteer Emergency Responders Credit as provided in Chapter 18, Article 23 of Title 40, Code of Ala. 1975.

2. Definitions. For purposes of this rule, all terms except the terms explicitly provided below, are defined in §40-18-480, Code of Ala. 1975.

a. DEPARTMENT - The Alabama Department of Revenue.

b. ELIGIBLE DEPARTMENT - An eligible department includes any of the following:

i. A volunteer or combination fire department certified by the State Forestry Commission.

ii. An organized rescue squad operating as a public corporation and member of the Alabama Association of Rescue Squad.

iii. A rescue squad affiliated with a city, town, county, or other state subdivision.

c. QUALIFYING EMERGENCY RESPONDER - The following individuals qualify as emergency responders:

i. Volunteer Firefighter or Volunteer Firefighter II certified by the Alabama Firefighter's Personnel Standards and Education Commission as a firefighter.

ii. EMT-Basic, Advanced EMT, or EMT Paramedic licensed by the Alabama Department of Public Health as an emergency medical services provider.

3. Eligibility for Tax Credit. Qualifying emergency responders who are active members of an eligible department and complete the minimum 30 hours of required training each year are eligible to claim the credit amounts as follows:

i. \$300 credit for a certified Volunteer Firefighter or a licensed EMT-Basic actively serving in an eligible department.

ii. \$600 credit for a certified Volunteer Firefighter II, a licensed Advanced EMT or EMT-Paramedic actively serving in an eligible department.

A qualifying emergency responder may receive more than one credit if they meet the requirements for each credit separately and submit the necessary documentation to substantiate both credits.

4. Credit Award Process. To apply for the credit, qualifying emergency responders must follow these steps:

i. Obtain a completed certificate, signed by the certifying supervisor, confirming the qualifying emergency responder meets the qualifications for the credit. If the emergency responder requesting the credit is signing as both the qualifying emergency responder and the certifying supervisor, additional documentation must be provided to confirm their role as the certifying supervisor.

ii. By signing the certificate, the certifying supervisor attests to having verified the qualifying emergency responder's compliance with the requirements of the statute. Certificates from ineligible departments are not considered to be valid, and emergency responders certified by such departments will be denied the tax credit.

iii. Once the certificate from a qualifying department is obtained, qualifying emergency responders must submit the certificate, along with any supporting documentation, through the department's online system.

iv. Credit claims must be submitted in the name of the individual listed on the certificate even when filing a joint return. Approval from the department must be obtained before the credit can be claimed on the income tax return.

v. If an individual qualifies for more than one credit, a separate certificate must be submitted for each credit to confirm eligibility. A single certificate containing multiple credit claims will not be accepted.

vi. Only credit claims approved through the department's online system will be permitted on the qualifying emergency responder's income tax return. Claims submitted without prior approval through the department's online system will be automatically denied.

6. Refunds and Carryforward. The credit is non-refundable and cannot be carried forward to future tax years. Any unused portion of the credit will be forfeited.

7. Examination of Records. The department may examine records, books, or other relevant information maintained by the taxpayer to verify the credit claim and ensure the correct credit amount is determined.

**Author:** Preeti Gratz and Mollie Harry

**Statutory Authority:** Section 40-2A-7(a)(5) and Chapter 18 of Article 23 of Title 40, Code of Ala. 1975

**History: New Rule:** Published January 31, 2025; effective March 17, 2025.