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S.B. 38
134th General Assembly

Bill Analysis

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Version: As Introduced

Primary Sponsor: Sen. Schaffer

Mackenzie Damon, Attorney

SUMMARY

- Authorizes a nonrefundable income tax credit of up to \$500 for amounts spent by a law enforcement officer or volunteer firefighter to purchase safety or protective items to be used while performing official law enforcement or firefighting activities.

DETAILED ANALYSIS

Income tax credit for safety and protective equipment

The bill authorizes law enforcement officers and volunteer firefighters to claim a personal income tax credit for amounts they spend on items used to ensure their safety or protection while performing official law enforcement or firefighting activities. The maximum credit amount allowed is \$500 per year. The credit is nonrefundable, which means that if the credit is more than the tax due with the law enforcement officer's annual tax return, the difference is not refunded.¹

Eligible individuals

The bill defines a "law enforcement officer" as a sheriff, deputy sheriff, constable, municipal police officer, police officer of a township or joint township police district, marshal, deputy marshal, or state highway patrolman, and also includes any officer, agent, or employee of the state or any of its agencies, instrumentalities, or political subdivisions, upon whom, by statute, the authority to arrest violators is conferred, when the officer, agent, or employee is acting within the limits of statutory authority.

¹ R.C. 5747.08(D)(2), 5747.64, and 5747.98.

A firefighter qualifies for the credit if the person serves in a volunteer capacity for a nonprofit fire company or fire department of a municipality, township, or fire district.²

Eligible expenses

The bill applies only to law enforcement or firefighting items that meet the requirements or specifications for use set by the law enforcement officer's agency or the firefighter's company or department.

Specifically, for law enforcement officers, such items include: uniforms, footwear, and flashlights; weapons and related accessories; protective equipment such as body armor, helmets, shields, gas masks, and coverall suits; restraint items such as handcuffs; telecommunications devices such as radios; and audio and visual devices such as cameras and audio recorders.

For volunteer firefighters, such expenses include: turnout coats, pants, and boots; suspenders; hoods; protective helmets; safety glasses; fire and extrication gloves; reflective traffic and ballistic vests; portable radios; radio pagers and straps; flashlights; hand tools; self-rescue rope; and uniforms.

The credit is also available for the cost of any other item that meets the use requirements of the agency, department, or company and is used for the safety or protection of the law enforcement officer or firefighter in the line of duty, provided the item's cost is greater than the amount reimbursed for the item by the agency, department, or company on July 1, 2020. This means that an item fully reimbursable on that date would not be eligible for the credit even if the agency, department, or company later discontinues or reduces the reimbursement, at least until such time as the item's cost exceeds that 2020 reimbursement amount.³

Any part of the purchase price for which the law enforcement officer or firefighter is reimbursed by the agency, department, or company may not be used to calculate the amount of the credit.⁴

Supporting information

The bill allows the Tax Commissioner to request that a law enforcement officer or volunteer firefighter claiming the credit furnish information as is necessary to support the claim for the credit, and no credit can be allowed unless the requested information is provided.⁵

² R.C. 5747.64(A).

³ R.C. 5747.64(A).

⁴ R.C. 5747.64(B).

⁵ R.C. 5747.64(B).

Application date

The credit may be claimed for taxable years ending on or after the provision's effective date.⁶

HISTORY

Action	Date
Introduced	02-02-21

S0038-I-134/ts

⁶ Section 3.