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Bill Analysis

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SUMMARY

Volunteer firefighter training programs

- Removes the requirement that a volunteer firefighter training program consist of not more than 36 hours of training.
- Requires the Executive Director of the State Board of Emergency Medical, Fire, and Transportation Services to adopt rules for training programs for volunteer firefighters, support persons, and fire apparatus driver operators that require a person to be at least 17 years old to participate and are consistent with national standards.
- Requires the Executive Director to establish an alternative training program for volunteer firefighters that combines online and in-person learning and allows a person to complete an examination in a self-paced, self-guided manner if rules adopted by the Executive Director require an examination for volunteer firefighter certification.
- Allows the Executive Director, with the advice and counsel of the Board's Firefighter and Fire Safety Inspector Training Committee, to eliminate a traditional classroom training program for volunteer firefighters and make the alternative training program and examination procedure described above the only training program and examination procedure for volunteer firefighter certification.
- Requires the Executive Director to issue a support person or fire apparatus driver operator certificate to another state applicant in accordance with Ohio's Occupational Licenses for Out-of-State Applicants Law.

Leave for emergency medical or firefighting service

- Allows an employer to grant an employee who is also a volunteer firefighter or a volunteer provider of emergency medical services not more than 120 hours of paid public service leave each calendar year for the employee's absence from work to respond to an emergency or to attend training to do so.
- Requires an employee who seeks a grant of public service leave to provide the employee's employer with a statement of the employee's response to the emergency from the chief of the volunteer fire department or the medical director or chief administrator of the cooperating physician advisory board of the medical services organization.
- Increases, from 120 to not more than 192 hours, the amount of paid leave a state employee may use each calendar year to provide emergency medical or firefighting services.
- Prohibits an employer from terminating an employee who also is a volunteer firefighter or a volunteer provider of emergency medical services who is absent from work to attend training on emergency medical response or firefighting.
- Eliminates an employer's authority to charge any amount of time that an employee loses from employment because of the employee's response to an emergency against the employee's regular pay.

Higher education tuition waivers

- Establishes a two-year academic waiver program for volunteer firefighters who commit to five years of service to attend approved programs at state institutions of higher education.

Full-Time Emergency Medical Service Response Fund

- Creates the Full-Time Emergency Medical Service Response Fund to incentivize the formation of full-time emergency medical service response by volunteer fire departments that the Executive Director of the Division of Emergency Medical Services identifies as having a high enough emergency medical service response call volume to necessitate additional staffing.
- Requires a department that receives money from the fund to agree to keep the same or a better level of service for a period of three years following the receipt of the money.
- Appropriates \$2.5 million in FY 2026 and \$2.5 million in FY 2027 for the fund.

Volunteer fire department grant program

- Requires the State Fire Marshal to establish a grant program to assist funding volunteer fire department cadet programs and explorer programs.

Grants for volunteer firefighter facilities

- Appropriates \$5 million in FY 2026 to the State Fire Marshal to provide grants to volunteer fire departments to construct a new or renovate or expand an existing facility for the department's firefighting, ambulance, emergency medical, or rescue services.

Homestead exemption

- Creates an enhanced homestead exemption for volunteer firefighters who have achieved one year of service in the amount of \$56,000, the same as existing enhanced homestead exemptions.
- Reimburses local taxing units for the resulting reduction in taxes in the same manner as other homestead exemptions.

Income tax credits

- Authorizes a nonrefundable income tax credit for an employer that paid volunteer firefighting leave benefits to an employee of up to \$500 per employee, with a total annual limit of \$5,000.
- Authorizes a nonrefundable income tax credit equal to 50% of total tax liability for a person who was a volunteer firefighter during the entire taxable year.

Foreign insurance company retaliatory tax revenue

- Increases, from 20% to 25%, the minimum share of the foreign insurance company retaliatory tax from the sale of fire insurance that is directed to the State Fire Marshal and Ohio Fire Academy.

DETAILED ANALYSIS

Volunteer firefighter training programs

Training programs

The bill removes the requirement that a volunteer firefighter training program consist of not more than 36 hours of training. It adds a requirement that the Executive Director of the State Board of Emergency Medical, Fire, and Transportation Services must adopt rules for training programs for volunteer firefighters that require a person to be at least 17 years old to participate and are consistent with national standards.

Under the bill, the Executive Director must establish a training program for support persons and fire apparatus driver operators that meets the requirements for the volunteer firefighter training program described above.¹ The Executive Director also must issue a support person or fire apparatus driver operator certificate to an individual in accordance with Ohio's

¹ R.C. 4765.55.

Occupational Licenses for Out-of-State Applicants Law.² The bill defines a “support person” as a volunteer who assists a fire department with communications, equipment, and incident operations during an emergency in a nonhazardous atmosphere or protected work zone. A “fire apparatus driver operator” is a volunteer who drives a fire department vehicle and operates related equipment at an incident scene.³

Alternative training program

The bill requires the Executive Director, in adopting rules regarding volunteer firefighter training programs, to establish an alternative training program for volunteer firefighters that combines online and in-person learning. The program must be delivered as separate courses of study in concentrated segments or modules with each course focusing on a single topic. Additionally, any course lectures and written coursework must be completed and submitted electronically to the greatest extent possible, and hands-on skills training must be completed at locations with appropriate facilities.

Under the bill, if the Executive Director requires a person to pass an examination for volunteer firefighter certification, the Executive Director must allow the person to do all of the following:

- Complete the examination in a self-paced, self-guided manner;
- Complete the examination in discrete parts over a 12-month period either electronically or at a fixed physical location;
- Access course materials and self-prepared testing aids while completing the examination.

Under the bill, the Executive Director, with the advice and consent of the Board’s Firefighter and Fire Safety Committee, may eliminate a traditional classroom training program for volunteer firefighters and make the alternative training program and examination procedure described above the only training program and examination procedure for volunteer firefighter certification.⁴

Leave for emergency medical or firefighting service

Public service leave

Under the bill, an employer may grant an employee who is a volunteer firefighter or a volunteer provider of emergency medical services not more than 120 hours of paid public service leave each calendar year for the employee’s absence from employment to respond to an emergency in that volunteer capacity or to attend training to do so. Any public service leave granted by an employer is separate and distinct from other forms of leave, and the employer

² R.C. 4765.55(G) and R.C. Chapter 4796.

³ R.C. 4765.01.

⁴ R.C. 4765.551.

must pay an employee at the employee's regular rate of pay for the regular work hours for which the leave is granted.

Under continuing law, at the employer's request, an employee who loses time from employment to respond to an emergency must provide the employer with a statement from the chief of the volunteer fire department or the medical director or chief administrator of the cooperating physician advisory board of the medical services organization, as applicable, stating that the employee responded to an emergency and the time of that response. The bill requires an employee to provide a statement to the employee's employer when the employee seeks a grant of public service leave. It also requires a statement to be signed by the chief, medical director, or chief administrator.⁵

Paid leave for state employees

The bill increases the amount of paid leave a state employee may use each calendar year to provide emergency medical or firefighting services. H.B. 96 of the 136th General Assembly, the main appropriations act, increased the amount of paid leave a state employee may use from 40 to 120 hours each calendar year. Under the bill, this amount is further increased to not more than 192 hours each calendar year. Additionally, H.B. 96 expanded the reasons for which a state employee may use the paid leave to include attending a training or continuing education program that relates to providing emergency medical or firefighting services, which is similar to the bill.⁶ Continuing law requires an appointing authority to pay an employee who uses the leave at the employee's regular pay rate.⁷

The bill specifies that a state employee who is eligible for paid leave to provide emergency medical or firefighting services is not eligible for the **"Public service leave"** described above.⁸

Employment protection

Continuing law prohibits an employer from terminating an employee who is a member of a volunteer fire department, who is employed by a political subdivision as a volunteer firefighter, or who is a volunteer provider of emergency medical services because that employee, when acting as a volunteer firefighter or provider of emergency medical services, is absent from or late to the employee's employment in order to respond to an emergency before the time the employee is to report to work. The bill adds that an employee's employment cannot be terminated for attending training on emergency medical response or firefighting. It also removes the prohibition on an employer terminating an employee who is late to the employee's employment for responding to an emergency before the time the employee must report to work.

⁵ R.C. 4113.41(C) and (D).

⁶ R.C. 124.1310, as amended by H.B. 96 of the 136th General Assembly.

⁷ R.C. 124.1310.

⁸ R.C. 4113.41(C)(4).

The bill eliminates an employer's authority to charge any amount of time that an employee who is a volunteer firefighter or volunteer provider of emergency medical services loses from employment because of the employee's response to an emergency against the employee's regular pay.⁹

Higher education tuition waivers

The bill requires the Chancellor of Higher Education, in collaboration with the State Fire Marshal, to establish a tuition waiver program for volunteer firefighters. Under the program, qualifying volunteer firefighters may receive a tuition waiver for up to two academic years of an educational program approved by the Chancellor at a state university, community college, university branch campus, or technical college. The bill explicitly prohibits such institutions from requiring a qualifying volunteer firefighter to pay any tuition for up to two academic years of an approved educational program.

To qualify for a tuition waiver, a volunteer firefighter must enter into a written agreement to serve as a volunteer firefighter for five years and meet any other eligibility requirements established by the Chancellor.

The Chancellor must adopt rules to administer the program that include (1) approval criteria for educational programs, (2) the maximum number of course credits for which tuition may be waived, (3) the required terms of the five-year service agreement, and (4) the process of repayment for a volunteer firefighter who violates the terms of an agreement.¹⁰

Full-Time Emergency Medical Service Response Fund

The bill creates the Full-Time Emergency Medical Service Response Fund administered by the Executive Director of the Division of Emergency Medical Services. The Executive Director must use the fund to incentivize the formation of full-time emergency medical service response by volunteer fire departments that the Executive Director identifies as having a high enough emergency medical service response call volume to necessitate additional staffing. Under the bill, a volunteer fire department that receives money from the fund must do both of the following:

- Use the money to pay for the salaries of two full-time emergency medical technicians or paramedics for a period of three years;
- Agree to keep the same or a better level of service for a period of three years following receipt of money from the fund.¹¹

The bill appropriates \$2.5 million in each of FY 2026 and FY 2027 to the Division of Emergency Medical Services for the fund.¹²

⁹ R.C. 4113.41(A).

¹⁰ R.C. 3333.27.

¹¹ R.C. 4765.61.

¹² Section 5.

Volunteer fire department grant program

Under the bill, the State Fire Marshal must establish a grant program to assist funding volunteer fire department cadet programs and explorer programs.¹³

Grants for volunteer firefighter facilities

The bill appropriates \$5 million in FY 2026 to the State Fire Marshal to provide grants to volunteer fire departments to construct a new or renovate or expand an existing facility for the department's firefighting, ambulance, emergency medical, or rescue services. The bill prohibits a department from using a grant to purchase equipment and other appliances. The State Fire Marshal must determine the process for applying for a grant, the criteria for awarding a grant, and the amount and number of grants that may be awarded.¹⁴

Property tax homestead exemption

Continuing law provides a property tax credit for the residence, or "homestead," of certain qualifying individuals, which may include a house or a manufactured or mobile home. To qualify, an individual must be a homeowner who is 65 years of age or older, permanently and totally disabled, or at least 59 years old and the surviving spouse of an individual who previously received the exemption. In most cases, the individual must also have an income below a certain inflation-indexed threshold (currently \$40,000) to qualify. Under current law, this "homestead exemption" equals the taxes that would be charged on up to \$28,000 of the true value of a home owned by a qualified elderly or disabled homeowner. ("True value" is the appraised fair market value.) In other words, the homestead exemption essentially exempts \$28,000 of the value of a homestead from taxation. The amount of the tax savings for a qualifying homestead depends on the local tax rate: the higher the tax rate, the greater the tax reduction. Under continuing law, special "enhanced" exemptions of \$56,000 of a homestead's value are available for homes of military veterans who are totally disabled, and their surviving spouses, and for the homes of surviving spouses of public service officers killed in the line of duty. No income limit applies to the enhanced exemptions. The amount of value exempted from taxation increases each year according to the extent of the increase of the GDP deflator – a broad measure of economic inflation.

The bill establishes a third enhanced homestead exemption for volunteer firefighters who have achieved one year of service. The bill's exemption mirrors the existing enhanced exemptions in most aspects: it is for the same inflation-indexed amount of \$56,000, it is not subject to an income qualification, and it passes onto a firefighter's surviving spouse until the spouse dies or remarries. Unlike existing homestead exemptions, however, the bill's exemption does not apply to manufactured or mobile homes subject to the manufactured home tax.¹⁵

¹³ R.C. 3737.22.

¹⁴ Section 4.

¹⁵ R.C. 323.151, 323.152, and 323.153.

As with all current homestead exemptions, local taxing units are reimbursed by the state for the reduction in property tax revenue that results from the bill's enhanced homestead exemption. The reimbursement is paid from the GRF semiannually or annually.¹⁶ The enhanced homestead exemption for volunteer firefighters begins to apply for tax years ending on or after the bill's 90-day effective date.¹⁷

Income tax credits

The bill authorizes two nonrefundable income tax credits. A nonrefundable credit can reduce tax liability to zero, but no further. The bill's credits begin to apply to taxable years ending on or after the bill's 90-day effective date.¹⁸

Leave benefit credit

The first of the bill's nonrefundable income tax credits is for an employer that pays volunteer firefighting leave benefits to an employee, i.e., compensation paid to an employee while the employee is on leave for a period to respond to emergencies or participate in training in the employee's capacity as a volunteer firefighter. The compensation must be equal to the compensation the employee would have received if working during that period and must not be deducted from the employee's other paid leave time, such as general sick leave. The credit amount available per employee equals the amount of leave benefits paid or \$500 per taxable year, whichever is less, up to an annual maximum of \$5,000 allowed for credit purposes. Any unused credit may not be carried forward and claimed in future years. The Tax Commissioner may require an employer claiming the credit to submit documentation verifying credit eligibility, including the employer's volunteer firefighting leave benefits policy.¹⁹

Volunteer firefighter credit

The bill's second nonrefundable income tax credit is for a person who served as a volunteer firefighter during the entire taxable year. The credit amount equals 50% of total tax liability after accounting for all other credits for which the taxpayer is eligible. The Tax Commissioner may request that a taxpayer claiming this credit furnish supporting information.²⁰

Foreign insurance company retaliatory tax revenue

The bill increases the minimum share of the foreign insurance company retaliatory tax from the sale of fire insurance that is directed to the State Fire Marshal. The retaliatory tax applies to non-Ohio ("foreign") insurance companies that sell policies to Ohio residents and whose home states impose higher taxes on Ohio insurance companies operating in that other state. The tax is

¹⁶ R.C. 323.156, not in the bill.

¹⁷ Section 7(A).

¹⁸ Section 7(B).

¹⁹ R.C. 5747.87 and 5747.98.

²⁰ R.C. 5747.88, 5747.08, and 5747.98.

designed to impose the same taxes on that other state's insurance companies that that state imposes on Ohio insurance companies.

Under current law, 20% of the revenue from the tax that is imposed on fire insurance sold to Ohio residents is credited to the Fire Marshal's Fund, which is used to pay the expenses of the State Fire Marshal and the Ohio Fire Academy. The rest of the revenue is credited to the GRF. The bill increases the minimum share to the Fire Marshal's Fund to 25%. Under continuing law, the Directors of Commerce and Budget and Management may increase this minimum share further to the extent necessary to defray the costs of the Ohio Fire Marshal and Ohio Fire Academy.²¹

HISTORY

Action	Date
Introduced	05-13-25

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²¹ R.C. 3901.86; R.C. 3737.71, not in the bill.