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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 225  
134<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsors:** Reps. Edwards and Hall

Michael Hinel, Attorney

### SUMMARY

- Authorizes a refundable income tax credit for volunteer firefighters, emergency medical technicians, and peace officers.

### DETAILED ANALYSIS

#### Emergency responder tax credit

The bill authorizes a refundable personal income tax credit for volunteer firefighters, peace officers, and emergency medical technicians (EMTs). Specifically, the credit is available to a taxpayer that serves either as a volunteer firefighter for a nonprofit or local government fire department, as a volunteer EMT for an emergency medical service organization, or as a volunteer peace officer, i.e., a person with law enforcement powers and responsibilities, for a public agency. (The three categories of volunteers eligible for the credit are collectively referred to in the bill as “volunteer emergency responders.”)

The amount of the credit varies according to how many “volunteer service years” the taxpayer has accrued. A volunteer service year is a calendar year during which the taxpayer serves as a volunteer emergency responder either (1) on 10% of the department’s, organization’s, or agency’s emergency response runs during that year or (2) on 10% of the days in that year during which volunteer emergency responders performed tasks other than making emergency response runs. The amount of the credit increases as the taxpayer accrues more volunteer service years, as follows:

Number of volunteer service years (up to the end of the taxpayer’s current taxable year)	Amount of annual credit
1-5	\$500
6-10	\$1,000
11+	\$2,000

The bill requires the head of the fire department, emergency medical service organization, or public agency to provide each volunteer emergency responder with documentation verifying the responder’s accrued volunteer service years, which the responder must provide to the Tax Commissioner upon request.<sup>1</sup>

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## HISTORY

Action	Date
Introduced	03-23-21

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H0225-I-134/ar

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<sup>1</sup> R.C. 5747.31, 5747.08, and 5747.98.