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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

**S.B. 286**  
**133<sup>rd</sup> General Assembly**

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Sen. Schaffer

Sam Benham, Attorney

### SUMMARY

- Authorizes a nonrefundable income tax credit of up to \$500 for amounts spent by a volunteer firefighter to purchase firefighting-related safety or protective items.

### DETAILED ANALYSIS

#### Income tax credit for volunteer firefighter expenses

The bill authorizes volunteer firefighters to claim a personal income tax credit for amounts they spend on items to ensure their safety or protection while performing official firefighting duties. The maximum credit amount allowed is \$500 per year. The credit is nonrefundable, so if the credit exceeds the firefighter's tax liability, the difference is not refunded. Any part of the purchase price for which the firefighter is reimbursed by the firefighter's fire department may not be used to calculate the amount of the credit.<sup>1</sup>

The credit is available to any firefighter who serves in a volunteer capacity for a nonprofit fire company or fire department of a municipality, township, or fire district. The bill applies only to firefighting items that meet the requirements or specifications for use set by the firefighter's company or department. Specifically, the credit applies to the following such items: 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.<sup>2</sup>

The credit is also available for the cost of any other item that meets the company's or department's use requirements and is used for the firefighter's safety or protection in the line

<sup>1</sup> R.C. 5747.63(B), 5747.08, and 5747.98.

<sup>2</sup> R.C. 5747.63(A).

of duty, provided the item's cost is greater than the amount reimbursed for the item by the firefighter's company or department on July 1, 2019.<sup>3</sup> This means that an item fully reimbursable on that date would not be eligible for the credit even if the company or department later discontinues or reduces the reimbursement, at least until such time as the item's cost exceeds that 2019 reimbursement amount.

The bill allows the Tax Commissioner to request that a 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.<sup>4</sup>

### **Application date**

The credit may be claimed for taxable years ending on or after the bill's effective date.<sup>5</sup>

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## **HISTORY**

<b>Action</b>	<b>Date</b>
Introduced	02-24-20

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<sup>3</sup> R.C. 5747.63(A)(2)(b).

<sup>4</sup> R.C. 5747.63(B).

<sup>5</sup> Section 3 of the bill.