



# OHIO LEGISLATIVE SERVICE COMMISSION

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## Bill Analysis

Sam Benham

### **H.B. 575**

132nd General Assembly  
(As Introduced)

**Reps.** Keller and Rezabek, Hood, Vitale, Riedel, Thompson, Boggs, Hoops, Koehler, Faber, Lang, Schaffer, Retherford, Johnson, Zeltwanger, Sweeney, Henne, Kick

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### **BILL SUMMARY**

- Authorizes a refundable income tax credit for volunteer firefighters and volunteer emergency medical technicians.
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### **CONTENT AND OPERATION**

#### **Emergency responder tax credit**

The bill authorizes a refundable personal income tax credit for certain firefighters and emergency medical technicians (EMTs). Specifically, the credit is available to a taxpayer that, during the taxable year, serves either as a volunteer firefighter for a nonprofit or local government fire department or as an EMT for an emergency medical service organization (collectively referred to in the bill as a "volunteer emergency responder"). The credit is also available to firefighters or EMTs who work in a compensated capacity, so long as they serve in another capacity as a volunteer emergency responder – e.g., an EMT that is a compensated EMT for one emergency medical service organization, but also serves in a volunteer capacity for another organization.<sup>1</sup>

The amount of the credit varies according to how many "volunteer service years" the taxpayer has accrued. A volunteer service year is a year during which the taxpayer serves as a volunteer emergency responder either (1) on 25% of the department's or organization's emergency response runs during that year or (2) on 25% of the days in

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<sup>1</sup> The bill unintentionally authorizes the credit for full-time, compensated firefighters who do not serve elsewhere as a volunteer firefighter. A corrective amendment has been prepared to clarify that the credit is only available to full-time compensated firefighters who also perform volunteer firefighting services during a taxable year.

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 or emergency medical service organization to furnish each volunteer emergency responder with documentation verifying the responder's accrued volunteer service years, which the responder must furnish to the Tax Commissioner upon request.<sup>2</sup>

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## HISTORY

ACTION	DATE
Introduced	04-10-18

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<sup>2</sup> R.C. 5747.08, 5747.31, and 5747.98.

