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Ohio 2020 Tax Policy Study
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Tim Schaffer
State Representative, 77th House District

House State and Local Government Committee
House Bill 314—Sponsor Testimony
Wednesday, January 24, 2018

Chairman Anielski, Vice Chair Hambley, Ranking Member Holmes, and members of the House State and Local Government Committee, thank you for the opportunity to present sponsor testimony on House Bill 314.

House Bill 314 addresses an important issue that is affecting the safety and pocket books, of our law enforcement officers, like my constituent, a Columbus Police Department officer, who actually brought this issue to my attention. This bill will allow a law enforcement officer to claim a personal nonrefundable income tax credit up to \$500 for amounts spent to purchase safety or protective gear, which are used while they are performing their official law enforcement duties.

Though it does vary on which department you work for, many law enforcement officers are only provided with the most basic safety and protective gear. If any officer wants gear that is an updated model, or if they want additional items, like handcuffs, a more modern tactical vest, they have to pay out of pocket for those items. Some agencies do give officers stipends; however, again these stipends are many times limited to specific websites or items. Most officers do supplement their standard issued gear with additional items for greater effectiveness, personal preference, and increased personal safety.

My constituent brought this issue to me because he has had to buy a lot of his equipment on his own, which has been quite costly with his growing family. He is honored to serve our great State as a law enforcement officer; however, he is merely looking for a remedy to cut down on the financial burden, which many of these purchases have caused. These items are very crucial in keeping not only the officers safe, but also allowing them to be more effective at their jobs.

House Bill 314 would take some of the burden off law enforcement officers who have to purchase their own extremely important safety and protective gear for their everyday duties. These men and women put their lives on the line every day. It is in both the officers' best interest and the public's best interest that they are wearing all of the safety and protective gear, which is necessary and will enable them to be most effective at their duties. The purchase and maintenance of various gear is a huge burden on these officers, but it is inevitable in the field of law enforcement.

That is why I am before you today; House Bill 314 will help relieve some of that burden. These men and women protect not only us but also our constituents on a day-to-day basis. It is our duty to show our support and offer this option for all law enforcement officers. The FOP supports this legislation.

Thank you once again, Chairman Anielski, and the members of the committee, for the opportunity to present this issue to you today. I will be glad to answer any questions at this time.