

As Introduced

**136th General Assembly
Regular Session
2025-2026**

S. B. No. 195

Senator Schaffer

To amend sections 124.1310, 323.151, 323.152, 1
323.153, 3737.22, 3901.86, 4113.41, 4765.01, 2
4765.55, 5747.08, and 5747.98 and to enact 3
sections 3333.27, 4765.551, 4765.61, 5747.87, 4
and 5747.88 of the Revised Code to make changes 5
regarding volunteer fire departments and 6
volunteer firefighters and to make an 7
appropriation. 8

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 124.1310, 323.151, 323.152, 9
323.153, 3737.22, 3901.86, 4113.41, 4765.01, 4765.55, 5747.08, 10
and 5747.98 be amended and sections 3333.27, 4765.551, 4765.61, 11
5747.87, and 5747.88 of the Revised Code be enacted to read as 12
follows: 13

Sec. 124.1310. (A) As used in this section: 14

(1) "Emergency medical service," "EMT-basic," "EMT-I," 15
"first responder," and "paramedic" have the same meanings as in 16
section 4765.01 of the Revised Code. 17

(2) "Volunteer firefighter" has the same meaning as in 18
section 146.01 of the Revised Code. 19

(B) A state employee who is an EMT-basic, EMT-I, first 20

responder, paramedic, or volunteer firefighter shall receive 21
~~forty~~ not more than one hundred ninety-two hours of leave with 22
pay each calendar year to use during those hours when the 23
employee is absent from work in order to ~~provide~~ do either of 24
the following: 25

(1) Provide emergency medical service or fire-fighting 26
service; 27

(2) Attend training on emergency medical response or 28
firefighting. ~~An~~ 29

(C) An appointing authority shall compensate an employee 30
who uses leave granted under this section at the employee's 31
regular rate of pay for those regular work hours during which 32
the employee is absent from work. 33

Sec. 323.151. As used in sections 323.151 to 323.159 of 34
the Revised Code: 35

(A) (1) "Homestead" means either of the following: 36

(a) A dwelling, including a unit in a multiple-unit 37
dwelling and a manufactured home or mobile home taxed as real 38
property pursuant to division (B) of section 4503.06 of the 39
Revised Code, owned and occupied as a home by an individual 40
whose domicile is in this state and who has not acquired 41
ownership from a person, other than the individual's spouse, 42
related by consanguinity or affinity for the purpose of 43
qualifying for the real property tax reduction provided in 44
section 323.152 of the Revised Code. 45

(b) A unit in a housing cooperative that is occupied as a 46
home, but not owned, by an individual whose domicile is in this 47
state. 48

(2) The homestead shall include so much of the land 49
surrounding it, not exceeding one acre, as is reasonably 50
necessary for the use of the dwelling or unit as a home. An 51
owner includes a holder of one of the several estates in fee, a 52
vendee in possession under a purchase agreement or a land 53
contract, a mortgagor, a life tenant, one or more tenants with a 54
right of survivorship, tenants in common, and a settlor of a 55
revocable or irrevocable inter vivos trust holding the title to 56
a homestead occupied by the settlor as of right under the trust. 57
The tax commissioner shall adopt rules for the uniform 58
classification and valuation of real property or portions of 59
real property as homesteads. 60

(B) "Sixty-five years of age or older" means a person who 61
has attained age sixty-four prior to the first day of January of 62
the year of application for reduction in real estate taxes. 63

(C) "Total income" means modified adjusted gross income, 64
as that term is defined in section 5747.01 of the Revised Code, 65
of the owner and the owner's spouse for the year preceding the 66
year in which application for a reduction in taxes is made. 67

(D) "Permanently and totally disabled" means that a person 68
other than a disabled veteran has, on the first day of January 69
of the year of application for reduction in real estate taxes, 70
some impairment in body or mind that makes the person unable to 71
work at any substantially remunerative employment that the 72
person is reasonably able to perform and that will, with 73
reasonable probability, continue for an indefinite period of at 74
least twelve months without any present indication of recovery 75
therefrom or has been certified as permanently and totally 76
disabled by a state or federal agency having the function of so 77
classifying persons. 78

(E) "Housing cooperative" means a housing complex of at least two units that is owned and operated by a nonprofit corporation that issues a share of the corporation's stock to an individual, entitling the individual to live in a unit of the complex, and collects a monthly maintenance fee from the individual to maintain, operate, and pay the taxes of the complex.

(F) "Disabled veteran" means a person who is a veteran of the armed forces of the United States, including reserve components thereof, or of the national guard, who has been discharged or released from active duty in the armed forces under honorable conditions, and who has received a total disability rating or a total disability rating for compensation based on individual unemployability for a service-connected disability or combination of service-connected disabilities as prescribed in Title 38, Part 4 of the Code of Federal Regulations, as amended.

(G) "Public service officer" means a peace officer, firefighter, first responder, EMT-basic, EMT-I, or paramedic, or an individual holding any equivalent position in another state.

(H) "Killed in the line of duty" means either of the following:

- (1) Death in the line of duty;
- (2) Death from injury sustained in the line of duty, including heart attack or other fatal injury or illness caused while in the line of duty.

(I) "Peace officer" has the same meaning as in section 2935.01 of the Revised Code.

(J) "Firefighter" means a firefighter, whether paid or

volunteer, of a lawfully constituted fire department. 108

(K) "First responder," "EMT-basic," "EMT-I," and 109
"paramedic" have the same meanings as in section 4765.01 of the 110
Revised Code. 111

(L) "Surviving spouse of a disabled veteran" means either 112
of the following: 113

(1) The spouse of a disabled veteran who occupied the 114
homestead when the disabled veteran died and who acquires 115
ownership of the homestead or, in the case of a homestead that 116
is a unit in a housing cooperative, continues to occupy the 117
homestead; 118

(2) The surviving spouse of an individual to which all of 119
the following apply, provided the surviving spouse occupies the 120
homestead when that individual dies and who, following that 121
individual's death, acquires ownership of the homestead or, in 122
the case of a homestead that is a unit in a housing cooperative, 123
continues to occupy the homestead: 124

(a) The individual dies before receiving a total 125
disability rating described in division (F) of this section. 126

(b) The individual otherwise qualifies as a disabled 127
veteran. 128

(c) The individual owns and occupies a homestead or, in 129
the case of a homestead that is a unit in a housing cooperative, 130
occupies the homestead. 131

(M) "Volunteer firefighter" has the same meaning as in 132
section 146.01 of the Revised Code. 133

Sec. 323.152. In addition to the reduction in taxes 134
required under section 319.302 of the Revised Code, taxes shall 135

be reduced as provided in divisions (A) and (B) of this section. 136

(A) (1) (a) Division (A) (1) of this section applies to any 137
of the following persons: 138

(i) A person who is permanently and totally disabled; 139

(ii) A person who is sixty-five years of age or older; 140

(iii) A person who is the surviving spouse of a deceased 141
person who was permanently and totally disabled or sixty-five 142
years of age or older and who applied and qualified for a 143
reduction in taxes under this division in the year of death, 144
provided the surviving spouse is at least fifty-nine but not 145
sixty-five or more years of age on the date the deceased spouse 146
dies. 147

(b) Real property taxes on a homestead owned and occupied, 148
or a homestead in a housing cooperative occupied, by a person to 149
whom division (A) (1) of this section applies shall be reduced 150
for each year for which an application for the reduction has 151
been approved. The reduction shall equal one of the following 152
amounts, as applicable to the person: 153

(i) If the person received a reduction under division (A) 154
(1) of this section for tax year 2006, the greater of the 155
reduction for that tax year or the amount computed under 156
division (A) (1) (c) of this section; 157

(ii) If the person received, for any homestead, a 158
reduction under division (A) (1) of this section for tax year 159
2013 or under division (A) of section 4503.065 of the Revised 160
Code for tax year 2014 or the person is the surviving spouse of 161
such a person and the surviving spouse is at least fifty-nine 162
years of age on the date the deceased spouse dies, the amount 163
computed under division (A) (1) (c) of this section. 164

(iii) If the person is not described in division (A) (1) (b) 165
(i) or (ii) of this section and the person's total income does 166
not exceed thirty thousand dollars, as adjusted under division 167
(A) (1) (d) of this section, the amount computed under division 168
(A) (1) (c) of this section. 169

(c) The amount of the reduction under division (A) (1) (c) 170
of this section equals the product of the following: 171

(i) Twenty-five thousand dollars of the true value of the 172
property in money, as adjusted under division (A) (1) (d) of this 173
section; 174

(ii) The assessment percentage established by the tax 175
commissioner under division (B) of section 5715.01 of the 176
Revised Code, not to exceed thirty-five per cent; 177

(iii) The effective tax rate used to calculate the taxes 178
charged against the property for the current year, where 179
"effective tax rate" is defined as in section 323.08 of the 180
Revised Code; 181

(iv) The quantity equal to one minus the sum of the 182
percentage reductions in taxes received by the property for the 183
current tax year under section 319.302 of the Revised Code and 184
division (B) of section 323.152 of the Revised Code. 185

(d) The tax commissioner shall adjust the total income 186
threshold described in division (A) (1) (b) (iii) and the reduction 187
amounts described in divisions (A) (1) (c) (i), (A) (2), ~~and (A) (3)~~, 188
and (A) (4) of this section by completing the following 189
calculations in September of each year: 190

(i) Determine the percentage increase in the gross 191
domestic product deflator determined by the bureau of economic 192
analysis of the United States department of commerce from the 193

first day of January of the preceding calendar year to the last 194
day of December of the preceding calendar year; 195

(ii) Multiply that percentage increase by the total income 196
threshold or reduction amount for the current tax year, as 197
applicable; 198

(iii) Add the resulting product to the total income 199
threshold or the reduction amount, as applicable, for the 200
current tax year; 201

(iv) Round the resulting sum to the nearest multiple of 202
one hundred dollars. 203

The commissioner shall certify the amount resulting from 204
each adjustment to each county auditor not later than the first 205
day of December each year. The certified total income threshold 206
amount applies to the following tax year for persons described 207
in division (A) (1) (b) (iii) of this section. The certified 208
reduction amount applies to the following tax year. The 209
commissioner shall not make the applicable adjustment in any 210
calendar year in which the amount resulting from the adjustment 211
would be less than the total income threshold or the reduction 212
amount for the current tax year. 213

(2) (a) Real property taxes on a homestead owned and 214
occupied, or a homestead in a housing cooperative occupied, by a 215
disabled veteran shall be reduced for each year for which an 216
application for the reduction has been approved. The reduction 217
shall equal the product obtained by multiplying fifty thousand 218
dollars of the true value of the property in money, as adjusted 219
under division (A) (1) (d) of this section, by the amounts 220
described in divisions (A) (1) (c) (ii) to (iv) of this section. 221
The reduction is in lieu of any reduction under section 323.158 222

of the Revised Code or division (A) (1), (2) (b), ~~or (3)~~, or (4) 223
of this section. The reduction applies to only one homestead 224
owned and occupied by a disabled veteran. 225

(b) Real property taxes on a homestead owned and occupied, 226
or a homestead in a housing cooperative occupied, by the 227
surviving spouse of a disabled veteran shall be reduced for each 228
year an application for exemption is approved. The reduction 229
shall equal to the amount of the reduction authorized under 230
division (A) (2) (a) of this section. 231

The reduction is in lieu of any reduction under section 232
323.158 of the Revised Code or division (A) (1), (2) (a), ~~or (3)~~, or (4) 233
of this section. The reduction applies to only one 234
homestead owned and occupied by the surviving spouse of a 235
disabled veteran. A homestead qualifies for a reduction in taxes 236
under division (A) (2) (b) of this section beginning in one of the 237
following tax years: 238

(i) For a surviving spouse described in division (L) (1) of 239
section 323.151 of the Revised Code, the year the disabled 240
veteran dies; 241

(ii) For a surviving spouse described in division (L) (2) 242
of section 323.151 of the Revised Code, the first year on the 243
first day of January of which the total disability rating 244
described in division (F) of that section has been received for 245
the deceased spouse. 246

In either case, the reduction shall continue through the 247
tax year in which the surviving spouse dies or remarries. 248

(3) Real property taxes on a homestead owned and occupied, 249
or a homestead in a housing cooperative occupied, by the 250
surviving spouse of a public service officer killed in the line 251

of duty shall be reduced for each year for which an application 252
for the reduction has been approved. The reduction shall equal 253
the product obtained by multiplying fifty thousand dollars of 254
the true value of the property in money, as adjusted under 255
division (A) (1) (d) of this section, by the amounts described in 256
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 257
is in lieu of any reduction under section 323.158 of the Revised 258
Code or division (A) (1) ~~or~~, (2), or (4) of this section. The 259
reduction applies to only one homestead owned and occupied by 260
such a surviving spouse. A homestead qualifies for a reduction 261
in taxes under division (A) (3) of this section for the tax year 262
in which the public service officer dies through the tax year in 263
which the surviving spouse dies or remarries. 264

(4) (a) Real property taxes on a homestead owned and 265
occupied, or a homestead in a housing cooperative occupied, by a 266
volunteer firefighter who has achieved one year of service shall 267
be reduced for each year for which an application for the 268
reduction has been approved. The reduction shall equal the 269
product obtained by multiplying fifty-six thousand dollars of 270
the true value of the property in money, as adjusted under 271
division (A) (1) (d) of this section, by the amounts described in 272
divisions (A) (1) (c) (ii) to (iv) of this section. 273

The reduction is in lieu of any reduction under section 274
323.158 of the Revised Code or division (A) (1), (2), (3), or (4) 275
(b) of this section. The reduction applies to only one homestead 276
owned and occupied by the volunteer firefighter. 277

(b) Real property taxes on a homestead owned and occupied, 278
or a homestead in a housing cooperative occupied, by the 279
surviving spouse of a volunteer firefighter shall be reduced for 280
each year an application for exemption is approved. The 281

reduction shall equal the amount of the reduction authorized 282
under division (A) (4) (a) of this section for the tax year in 283
which the volunteer firefighter dies. 284

A homestead qualifies for a reduction in taxes under 285
division (A) (4) (b) of this section beginning in the tax year 286
following the year in which the volunteer firefighter dies. The 287
reduction shall continue through the tax year in which the 288
surviving spouse dies or remarries. 289

The reduction is in lieu of any reduction under section 290
323.158 of the Revised Code or division (A) (1), (2), (3), or (4) 291
(a) of this section. The reduction applies to only one homestead 292
owned and occupied by the surviving spouse. 293

(B) To provide a partial exemption, real property taxes on 294
any homestead, and manufactured home taxes on any manufactured 295
or mobile home on which a manufactured home tax is assessed 296
pursuant to division (D) (2) of section 4503.06 of the Revised 297
Code, shall be reduced for each year for which an application 298
for the reduction has been approved. The amount of the reduction 299
shall equal two and one-half per cent of the amount of taxes to 300
be levied by qualifying levies on the homestead or the 301
manufactured or mobile home after applying section 319.301 of 302
the Revised Code. For the purposes of this division, "qualifying 303
levy" has the same meaning as in section 319.302 of the Revised 304
Code. 305

(C) The reductions granted by this section do not apply to 306
special assessments or respread of assessments levied against 307
the homestead, and if there is a transfer of ownership 308
subsequent to the filing of an application for a reduction in 309
taxes, such reductions are not forfeited for such year by virtue 310
of such transfer. 311

(D) The reductions in taxable value referred to in this 312
section shall be applied solely as a factor for the purpose of 313
computing the reduction of taxes under this section and shall 314
not affect the total value of property in any subdivision or 315
taxing district as listed and assessed for taxation on the tax 316
lists and duplicates, or any direct or indirect limitations on 317
indebtedness of a subdivision or taxing district. If after 318
application of sections 5705.31 and 5705.32 of the Revised Code, 319
including the allocation of all levies within the ten-mill 320
limitation to debt charges to the extent therein provided, there 321
would be insufficient funds for payment of debt charges not 322
provided for by levies in excess of the ten-mill limitation, the 323
reduction of taxes provided for in sections 323.151 to 323.159 324
of the Revised Code shall be proportionately adjusted to the 325
extent necessary to provide such funds from levies within the 326
ten-mill limitation. 327

(E) No reduction shall be made on the taxes due on the 328
homestead of any person convicted of violating division (D) or 329
(E) of section 323.153 of the Revised Code for a period of three 330
years following the conviction. 331

Sec. 323.153. (A) To obtain a reduction in real property 332
taxes under division (A) or (B) of section 323.152 of the 333
Revised Code or in manufactured home taxes under division (B) of 334
section 323.152 of the Revised Code, the owner shall file an 335
application with the county auditor of the county in which the 336
owner's homestead is located. 337

To obtain a reduction in real property taxes under 338
division (A) of section 323.152 of the Revised Code, the 339
occupant of a homestead in a housing cooperative shall file an 340
application with the nonprofit corporation that owns and 341

operates the housing cooperative, in accordance with this 342
paragraph. Not later than the first day of March each year, the 343
corporation shall obtain applications from the county auditor's 344
office and provide one to each new occupant. Not later than the 345
first day of May, any occupant who may be eligible for a 346
reduction in taxes under division (A) of section 323.152 of the 347
Revised Code shall submit the completed application to the 348
corporation. Not later than the fifteenth day of May, the 349
corporation shall file all completed applications, and the 350
information required by division (B) of section 323.159 of the 351
Revised Code, with the county auditor of the county in which the 352
occupants' homesteads are located. Continuing applications shall 353
be furnished to an occupant in the manner provided in division 354
(C) (4) of this section. 355

(1) An application for reduction based upon a physical 356
disability shall be accompanied by a certificate signed by a 357
physician, and an application for reduction based upon a mental 358
disability shall be accompanied by a certificate signed by a 359
physician or psychologist licensed to practice in this state, 360
attesting to the fact that the applicant is permanently and 361
totally disabled. The certificate shall be in a form that the 362
tax commissioner requires and shall include the definition of 363
permanently and totally disabled as set forth in section 323.151 364
of the Revised Code. An application for reduction based upon a 365
disability certified as permanent and total by a state or 366
federal agency having the function of so classifying persons 367
shall be accompanied by a certificate from that agency. 368

An application by a disabled veteran or the surviving 369
spouse of a disabled veteran for the reduction under division 370
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 371
accompanied by a letter or other written confirmation from the 372

United States department of veterans affairs, or its predecessor 373
or successor agency, showing that the veteran qualifies as a 374
disabled veteran. 375

An application by the surviving spouse of a public service 376
officer killed in the line of duty for the reduction under 377
division (A) (3) of section 323.152 of the Revised Code shall be 378
accompanied by a letter or other written confirmation from an 379
employee or officer of the board of trustees of a retirement or 380
pension fund in this state or another state or from the chief or 381
other chief executive of the department, agency, or other 382
employer for which the public service officer served when killed 383
in the line of duty affirming that the public service officer 384
was killed in the line of duty. 385

An application by a volunteer firefighter or the surviving 386
spouse of a volunteer firefighter for the reduction under 387
division (A) (4) (a) or (b) of section 323.152 of the Revised Code 388
shall be accompanied by written documentation verifying the 389
volunteer firefighter's status. 390

An application for a reduction under division (A) of 391
section 323.152 of the Revised Code constitutes a continuing 392
application for a reduction in taxes for each year in which the 393
dwelling is the applicant's homestead. 394

(2) An application for a reduction in taxes under division 395
(B) of section 323.152 of the Revised Code shall be filed only 396
if the homestead or manufactured or mobile home was transferred 397
in the preceding year or did not qualify for and receive the 398
reduction in taxes under that division for the preceding tax 399
year. The application for homesteads transferred in the 400
preceding year shall be incorporated into any form used by the 401
county auditor to administer the tax law in respect to the 402

conveyance of real property pursuant to section 319.20 of the Revised Code or of used manufactured homes or used mobile homes as defined in section 5739.0210 of the Revised Code. The owner of a manufactured or mobile home who has elected under division (D) (4) of section 4503.06 of the Revised Code to be taxed under division (D) (2) of that section for the ensuing year may file the application at the time of making that election. The application shall contain a statement that failure by the applicant to affirm on the application that the dwelling on the property conveyed is the applicant's homestead prohibits the owner from receiving the reduction in taxes until a proper application is filed within the period prescribed by division (A) (3) of this section. Such an application constitutes a continuing application for a reduction in taxes for each year in which the dwelling is the applicant's homestead.

(3) Failure to receive a new application filed under division (A) (1) or (2) or notification under division (C) of this section after an application for reduction has been approved is prima-facie evidence that the original applicant is entitled to the reduction in taxes calculated on the basis of the information contained in the original application. The original application and any subsequent application, including any late application, shall be in the form of a signed statement and shall be filed on or before the thirty-first day of December of the year for which the reduction is sought. The original application and any subsequent application for a reduction in manufactured home taxes shall be filed in the year preceding the year for which the reduction is sought. The statement shall be on a form, devised and supplied by the tax commissioner, which shall require no more information than is necessary to establish the applicant's eligibility for the reduction in taxes and the

amount of the reduction, and, except for homesteads that are 434
units in a housing cooperative, shall include an affirmation by 435
the applicant that ownership of the homestead was not acquired 436
from a person, other than the applicant's spouse, related to the 437
owner by consanguinity or affinity for the purpose of qualifying 438
for the real property or manufactured home tax reduction 439
provided for in division (A) or (B) of section 323.152 of the 440
Revised Code. The form shall contain a statement that conviction 441
of willfully falsifying information to obtain a reduction in 442
taxes or failing to comply with division (C) of this section 443
results in the revocation of the right to the reduction for a 444
period of three years. In the case of an application for a 445
reduction in taxes for persons described in division (A) (1) (b) 446
(iii) of section 323.152 of the Revised Code, the form shall 447
contain a statement that signing the application constitutes a 448
delegation of authority by the applicant to the tax commissioner 449
or the county auditor, individually or in consultation with each 450
other, to examine any tax or financial records relating to the 451
income of the applicant as stated on the application for the 452
purpose of determining eligibility for the exemption or a 453
possible violation of division (D) or (E) of this section. 454

(B) A late application for a tax reduction for the year 455
preceding the year in which an original application is filed, or 456
for a reduction in manufactured home taxes for the year in which 457
an original application is filed, may be filed with the original 458
application. If the county auditor determines the information 459
contained in the late application is correct, the auditor shall 460
determine the amount of the reduction in taxes to which the 461
applicant would have been entitled for the preceding tax year 462
had the applicant's application been timely filed and approved 463
in that year. 464

The amount of such reduction shall be treated by the auditor as an overpayment of taxes by the applicant and shall be refunded in the manner prescribed in section 5715.22 of the Revised Code for making refunds of overpayments. The county auditor shall certify the total amount of the reductions in taxes made in the current year under this division to the tax commissioner, who shall treat the full amount thereof as a reduction in taxes for the preceding tax year and shall make reimbursement to the county therefor in the manner prescribed by section 323.156 of the Revised Code, from money appropriated for that purpose.

(C) (1) If, in any year after an application has been filed under division (A) (1) or (2) of this section, the owner does not qualify for a reduction in taxes on the homestead or on the manufactured or mobile home set forth on such application, the owner shall notify the county auditor that the owner is not qualified for a reduction in taxes.

(2) If, in any year after an application has been filed under division (A) (1) of this section, the occupant of a homestead in a housing cooperative does not qualify for a reduction in taxes on the homestead, the occupant shall notify the county auditor that the occupant is not qualified for a reduction in taxes or file a new application under division (A) (1) of this section.

(3) If the county auditor or county treasurer discovers that an owner of property or occupant of a homestead in a housing cooperative not entitled to the reduction in taxes under division (A) or (B) of section 323.152 of the Revised Code failed to notify the county auditor as required by division (C) (1) or (2) of this section, a charge shall be imposed against

the property in the amount by which taxes were reduced under 495
that division for each tax year the county auditor ascertains 496
that the property was not entitled to the reduction and was 497
owned by the current owner or, in the case of a homestead in a 498
housing cooperative, occupied by the current occupant. Interest 499
shall accrue in the manner prescribed by division (B) of section 500
323.121 or division (G) (2) of section 4503.06 of the Revised 501
Code on the amount by which taxes were reduced for each such tax 502
year as if the reduction became delinquent taxes at the close of 503
the last day the second installment of taxes for that tax year 504
could be paid without penalty. The county auditor shall notify 505
the owner or occupant, by ordinary mail, of the charge, of the 506
owner's or occupant's right to appeal the charge, and of the 507
manner in which the owner or occupant may appeal. The owner or 508
occupant may appeal the imposition of the charge and interest by 509
filing an appeal with the county board of revision not later 510
than the last day prescribed for payment of real and public 511
utility property taxes under section 323.12 of the Revised Code 512
following receipt of the notice and occurring at least ninety 513
days after receipt of the notice. The appeal shall be treated in 514
the same manner as a complaint relating to the valuation or 515
assessment of real property under Chapter 5715. of the Revised 516
Code. The charge and any interest shall be collected as other 517
delinquent taxes. 518

(4) Each year during January, the county auditor shall 519
furnish by ordinary mail a continuing application to each person 520
receiving a reduction under division (A) of section 323.152 of 521
the Revised Code. The continuing application shall be used to 522
report changes in total income, ownership, occupancy, 523
disability, and other information earlier furnished the auditor 524
relative to the reduction in taxes on the property. The 525

continuing application shall be returned to the auditor not 526
later than the thirty-first day of December; provided, that if 527
such changes do not affect the status of the homestead exemption 528
or the amount of the reduction to which the owner is entitled 529
under division (A) of section 323.152 of the Revised Code or to 530
which the occupant is entitled under section 323.159 of the 531
Revised Code, the application does not need to be returned. 532

(5) Each year during February, the county auditor, except 533
as otherwise provided in this paragraph, shall furnish by 534
ordinary mail an original application to the owner, as of the 535
first day of January of that year, of a homestead or a 536
manufactured or mobile home that transferred during the 537
preceding calendar year and that qualified for and received a 538
reduction in taxes under division (B) of section 323.152 of the 539
Revised Code for the preceding tax year. In order to receive the 540
reduction under that division, the owner shall file the 541
application with the county auditor not later than the thirty- 542
first day of December. If the application is not timely filed, 543
the auditor shall not grant a reduction in taxes for the 544
homestead for the current year, and shall notify the owner that 545
the reduction in taxes has not been granted, in the same manner 546
prescribed under section 323.154 of the Revised Code for 547
notification of denial of an application. Failure of an owner to 548
receive an application does not excuse the failure of the owner 549
to file an original application. The county auditor is not 550
required to furnish an application under this paragraph for any 551
homestead for which application has previously been made on a 552
form incorporated into any form used by the county auditor to 553
administer the tax law in respect to the conveyance of real 554
property or of used manufactured homes or used mobile homes, and 555
an owner who previously has applied on such a form is not 556

required to return an application furnished under this 557
paragraph. 558

(D) No person shall knowingly make a false statement for 559
the purpose of obtaining a reduction in the person's real 560
property or manufactured home taxes under section 323.152 of the 561
Revised Code. 562

(E) No person shall knowingly fail to notify the county 563
auditor of changes required by division (C) of this section that 564
have the effect of maintaining or securing a reduction in taxes 565
under section 323.152 of the Revised Code. 566

(F) No person shall knowingly make a false statement or 567
certification attesting to any person's physical or mental 568
condition for purposes of qualifying such person for tax relief 569
pursuant to sections 323.151 to 323.159 of the Revised Code. 570

Sec. 3333.27. (A) As used in this section: 571

(1) "State institution of higher education" has the same 572
meaning as in section 3345.011 of the Revised Code. 573

(2) "Volunteer firefighter" has the same meaning as in 574
section 146.01 of the Revised Code. 575

(B) The chancellor of higher education, in collaboration 576
with the state fire marshal, shall establish and administer a 577
program to provide approved volunteer firefighters with a waiver 578
of tuition for up to two academic years of an approved 579
educational program. Volunteer firefighters shall apply to 580
participate in the program in a form and manner prescribed by 581
the chancellor. The chancellor shall approve volunteer 582
firefighters who qualify under division (D) of this section. The 583
chancellor shall approve educational programs for the purposes 584
of the program. 585

(C) Each state institution of higher education shall not 586
require an approved volunteer firefighter to pay any tuition for 587
up to two academic years of an approved educational program. 588

(D) To qualify for a waiver of tuition under this section, 589
a volunteer firefighter shall do both of the following: 590

(1) Enter into a written agreement to serve as a volunteer 591
firefighter for a five-year period; 592

(2) Meet any additional eligibility requirements 593
established under division (E) of this section. 594

(E) The chancellor, in collaboration with the state fire 595
marshal, shall adopt rules in accordance with Chapter 119. of 596
the Revised Code to implement and administer the program, 597
including rules that do all the following: 598

(1) Develop approval criteria for educational programs for 599
the purposes of the program; 600

(2) Determine the maximum number of course credits for 601
which tuition may be waived under the program; 602

(3) Identify the required terms for the written agreement 603
described under division (D) of this section; 604

(4) Establish the process of repayment for an approved 605
volunteer firefighter who violates the terms of the agreement 606
under division (D) of this section. 607

Sec. 3737.22. (A) The fire marshal shall do all of the 608
following: 609

(1) Adopt the state fire code under sections 3737.82 to 610
3737.86 of the Revised Code; 611

(2) Enforce the state fire code; 612

(3) Appoint assistant fire marshals who are authorized to	613
enforce the state fire code;	614
(4) Conduct investigations into the cause, origin, and	615
circumstances of fires and explosions, and assist in the	616
prosecution of persons believed to be guilty of arson or a	617
similar crime;	618
(5) Compile statistics concerning loss due to fire and	619
explosion as the fire marshal considers necessary, and consider	620
the compatibility of the fire marshal's system of compilation	621
with the systems of other state and federal agencies and fire	622
marshals of other states;	623
(6) Engage in research on the cause and prevention of	624
losses due to fire and explosion;	625
(7) Engage in public education and informational	626
activities which will inform the public of fire safety	627
information;	628
(8) Operate a fire training academy and forensic	629
laboratory;	630
(9) Conduct other fire safety and fire fighting training	631
activities for the public and groups as will further the cause	632
of fire safety;	633
(10) Conduct licensing examinations, and issue permits,	634
licenses, and certificates, as authorized by the Revised Code;	635
(11) Conduct tests of fire protection systems and devices,	636
and fire fighting equipment to determine compliance with the	637
state fire code, unless a building is insured against the hazard	638
of fire, in which case such tests may be performed by the	639
company insuring the building;	640

(12) Establish and collect fees for conducting licensing 641
examinations and for issuing permits, licenses, and 642
certificates; 643

(13) Make available for the prosecuting attorney and an 644
assistant prosecuting attorney from each county of this state, 645
in accordance with section 3737.331 of the Revised Code, a 646
seminar program, attendance at which is optional, that is 647
designed to provide current information, data, training, and 648
techniques relative to the prosecution of arson cases; 649

(14) Administer and enforce Chapter 3743. of the Revised 650
Code; 651

(15) Develop a uniform standard for the reporting of 652
information required to be filed under division (E) (4) of 653
section 2921.22 of the Revised Code, and accept the reports of 654
the information when they are filed; 655

(16) Establish a grant program to assist funding volunteer 656
fire department cadet programs, explorer programs, or both. 657

(B) The fire marshal shall appoint a chief deputy fire 658
marshal, and shall employ professional and clerical assistants 659
as the fire marshal considers necessary. The chief deputy shall 660
be a competent former or current member of a fire agency and 661
possess five years of recent, progressively more responsible 662
experience in fire inspection, fire code enforcement, and fire 663
code management. The chief deputy, with the approval of the 664
director of commerce, shall temporarily assume the duties of the 665
fire marshal when the fire marshal is absent or temporarily 666
unable to carry out the duties of the office. When there is a 667
vacancy in the office of fire marshal, the chief deputy, with 668
the approval of the director of commerce, shall temporarily 669

assume the duties of the fire marshal until a new fire marshal 670
is appointed under section 3737.21 of the Revised Code. 671

All employees, other than the fire marshal; the chief 672
deputy fire marshal; the superintendent of the Ohio fire 673
academy; the grants administrator; the fiscal officer; the 674
executive secretary to the fire marshal; legal counsel; the 675
pyrotechnics administrator, the chief of the forensic 676
laboratory; the person appointed by the fire marshal to serve as 677
administrator over functions concerning testing, license 678
examinations, and the issuance of permits and certificates; and 679
the chiefs of the bureaus of fire prevention, of fire and 680
explosion investigation, of code enforcement, and of underground 681
storage tanks shall be in the classified civil service. The fire 682
marshal shall authorize the chief deputy and other employees 683
under the fire marshal's supervision to exercise powers granted 684
to the fire marshal by law as may be necessary to carry out the 685
duties of the fire marshal's office. 686

(C) The fire marshal shall create, in and as a part of the 687
office of fire marshal, a fire and explosion investigation 688
bureau consisting of a chief of the bureau and additional 689
assistant fire marshals as the fire marshal determines necessary 690
for the efficient administration of the bureau. The chief shall 691
be experienced in the investigation of the cause, origin, and 692
circumstances of fires, and in administration, including the 693
supervision of subordinates. The chief, among other duties 694
delegated to the chief by the fire marshal, shall be 695
responsible, under the direction of the fire marshal, for the 696
investigation of the cause, origin, and circumstances of fires 697
and explosions in the state, and for assistance in the 698
prosecution of persons believed to be guilty of arson or a 699
similar crime. 700

(D) (1) The fire marshal shall create, as part of the 701
office of fire marshal, a bureau of code enforcement consisting 702
of a chief of the bureau and additional assistant fire marshals 703
as the fire marshal determines necessary for the efficient 704
administration of the bureau. The chief shall be qualified, by 705
education or experience, in fire inspection, fire code 706
development, fire code enforcement, or any other similar field 707
determined by the fire marshal, and in administration, including 708
the supervision of subordinates. The chief is responsible, under 709
the direction of the fire marshal, for fire inspection, fire 710
code development, fire code enforcement, and any other duties 711
delegated to the chief by the fire marshal. 712

(2) The fire marshal, the chief deputy fire marshal, the 713
chief of the bureau of code enforcement, or any assistant fire 714
marshal under the direction of the fire marshal, the chief 715
deputy fire marshal, or the chief of the bureau of code 716
enforcement may cause to be conducted the inspection of all 717
buildings, structures, and other places, the condition of which 718
may be dangerous from a fire safety standpoint to life or 719
property, or to property adjacent to the buildings, structures, 720
or other places. 721

(E) The fire marshal shall create, as a part of the office 722
of fire marshal, a bureau of fire prevention consisting of a 723
chief of the bureau and additional assistant fire marshals as 724
the fire marshal determines necessary for the efficient 725
administration of the bureau. The chief shall be qualified, by 726
education or experience, to promote programs for rural and urban 727
fire prevention and protection. The chief, among other duties 728
delegated to the chief by the fire marshal, is responsible, 729
under the direction of the fire marshal, for the promotion of 730
rural and urban fire prevention and protection through public 731

information and education programs. 732

(F) The fire marshal shall cooperate with the director of 733
children and youth when the director adopts rules under section 734
5104.052 of the Revised Code regarding fire prevention and fire 735
safety in licensed type B family child care homes, as defined in 736
section 5104.01 of the Revised Code, recommend procedures for 737
inspecting type B homes to determine whether they are in 738
compliance with those rules, and provide training and technical 739
assistance to the director of children and youth and county 740
directors of job and family services on the procedures for 741
determining compliance with those rules. 742

(G) The fire marshal, upon request of a provider of child 743
care in a type B home that is not licensed by the director of 744
children and youth, as a precondition of approval by the 745
department of education and workforce under section 3313.813 of 746
the Revised Code for receipt of United States department of 747
agriculture child and adult care food program funds established 748
under the "National School Lunch Act," 60 Stat. 230 (1946), 42 749
U.S.C. 1751, as amended, shall inspect the type B home to 750
determine compliance with rules adopted under section 5104.052 751
of the Revised Code regarding fire prevention and fire safety in 752
licensed type B homes. In municipal corporations and in 753
townships where there is a certified fire safety inspector, the 754
inspections shall be made by that inspector under the 755
supervision of the fire marshal, according to rules adopted 756
under section 5104.052 of the Revised Code. In townships outside 757
municipal corporations where there is no certified fire safety 758
inspector, inspections shall be made by the fire marshal. 759

Sec. 3901.86. (A) When the laws of any other state, 760
district, territory, or nation impose any taxes, fines, 761

penalties, license fees, deposits of money, securities, or other 762
obligations or prohibitions on insurance companies of this state 763
doing business in that state, district, territory, or nation, or 764
upon their agents therein, the same obligations and prohibitions 765
shall be imposed upon insurance companies of the other state, 766
district, or nation doing business in this state and upon their 767
agents. 768

When the laws of any other state, district, territory, or 769
nation impose a requirement for countersignature and payment of 770
a fee or commission upon agents of this state for placing any 771
coverage in that state, district, territory, or nation, then the 772
same requirements of countersignature and fee or commission 773
shall be imposed upon agents of that state, district, territory, 774
or nation for placing any coverage in this state. 775

(B) ~~Beginning on July 1, 1993, twenty~~ Twenty-five per cent 776
of the amount that is collected under division (A) of this 777
section from foreign insurance companies that sell fire 778
insurance to residents of this state shall be paid into the 779
state fire marshal's fund created under section 3737.71 of the 780
Revised Code. The director of commerce, with the approval of the 781
director of budget and management, may increase the percentage 782
described in this division so that it will yield an amount that 783
the director of commerce determines necessary to assist in the 784
maintenance and administration of the office of the fire marshal 785
and in defraying the costs of operating the Ohio fire academy 786
established by section 3737.33 of the Revised Code. 787

Sec. 4113.41. (A) No employer shall terminate an employee 788
who is a member of a volunteer fire department, or who is 789
employed by a political subdivision of this state as a volunteer 790
firefighter, or who is a volunteer provider of emergency medical 791

services because that employee, when acting as a volunteer 792
firefighter or a volunteer provider of emergency medical 793
services, is absent from ~~or late to the~~ employee's employment ~~in~~ 794
~~order to respond for~~ either of the following reasons: 795

(1) Responding to an emergency ~~prior to the time the~~ 796
~~employee is to report to work;~~ 797

(2) Attending training on emergency medical response or 798
firefighting. ~~An employer may charge any time that an employee~~ 799
~~who is a volunteer firefighter or a volunteer provider of~~ 800
~~emergency medical services loses from employment because of the~~ 801
~~employee's response to an emergency against the employee's~~ 802
~~regular pay.~~ 803

(B) An employee who is a volunteer firefighter or 804
volunteer provider of emergency medical services shall do all of 805
the following: 806

(1) Not later than thirty days after receiving 807
certification as a volunteer firefighter or a volunteer provider 808
of emergency services, submit to the employee's employer a 809
written notification signed by the chief of the volunteer fire 810
department with which the employee serves, or the medical 811
director or chief administrator of the cooperating physician 812
advisory board of the emergency medical organization with which 813
the employee serves, to notify the employer of the employee's 814
status as a volunteer firefighter or volunteer provider of 815
emergency services; 816

(2) Make every effort to notify the employee's employer 817
that the employee may report late to or be absent from work due 818
to the employee's dispatch to an emergency. 819

If notification of dispatch to an emergency cannot be made 820

either due to the extreme circumstances of the emergency or the inability to contact the employer, then the employee shall submit to the employee's employer a written explanation from the chief of the volunteer fire department with which the employee serves, or the medical director or chief administrator of the cooperating physician advisory board of the emergency medical service organization with which the employee serves, as applicable, to explain why prior notice was not given.

~~(C)~~ (C) (1) An employer may grant an employee who is a volunteer firefighter or a volunteer provider of emergency medical services not more than one hundred twenty hours per calendar year of public service leave with pay. The employee may use the leave for the employee's absence from employment to respond to an emergency in that volunteer capacity or to attend training to do so.

(2) An employer that grants public service leave to an employee shall compensate the employee at the employee's regular rate of pay for those regular work hours for which the leave is granted.

(3) Public service leave under this section is separate and distinct from other forms of leave.

(4) State employees who are eligible for leave under section 124.1310 of the Revised Code are not eligible for public service leave under this section.

(D) (1) An employee shall provide the employer with a written statement that complies with division (D) (2) of this section in both of the following situations:

(a) At the employer's request, an ~~when the employee who~~ loses time from the employee's employment to respond to an

emergency shall provide the employer with a written statement— 850
~~from~~ but does not seek a grant of public service leave; 851

(b) When the employee seeks a grant of public service 852
leave. 853

(2) The statement shall specify the reason for the 854
employee's absence from employment and shall list the time 855
involved. The employee shall obtain the statement from and 856
ensure that it is signed by the chief of the volunteer fire 857
department or the medical director or chief administrator of the 858
cooperating physician advisory board of the emergency medical 859
service organization, as applicable, ~~stating that the employee~~ 860
~~responded to an emergency and listing the time of that response.~~ 861

~~(D)~~ (E) An employee who is a member of a volunteer fire 862
department, or who is employed by a political subdivision of 863
this state as a volunteer firefighter, or who is a volunteer 864
provider of emergency medical services shall notify that 865
employee's employer when the employee's status as a volunteer 866
firefighter or volunteer provider of emergency medical services 867
changes, including when the employee's status as a volunteer 868
firefighter or volunteer provider of emergency medical services 869
is terminated. 870

~~(E)~~ (F) If an employer purposely violates division (A) of 871
this section, the employee may bring a civil action for 872
reinstatement to the employee's former position of employment, 873
payment of back wages, and full reinstatement of fringe benefits 874
and seniority rights. An action to enforce this section shall be 875
commenced within one year after the date of the violation in the 876
court of common pleas of the county where the place of 877
employment is located. 878

~~(F)~~—(G) As used in this section: 879

(1) "Emergency" means going to, attending to, or coming 880
from a fire, hazardous or toxic materials spill and cleanup, 881
medical emergency, or other situation that poses an imminent 882
threat of loss of life or property to which the fire department 883
or provider of emergency medical services has been or later 884
could be dispatched. 885

(2) "Emergency medical services" and "emergency medical 886
service organization" have the same meanings as in section 887
4765.01 of the Revised Code. 888

(3) "Volunteer firefighter" has the same meaning as in 889
section 146.01 of the Revised Code. 890

Sec. 4765.01. As used in this chapter: 891

(A) "First responder" means an individual who holds a 892
current, valid certificate issued under section 4765.30 of the 893
Revised Code to practice as a first responder. 894

(B) "Emergency medical technician-basic" or "EMT-basic" 895
means an individual who holds a current, valid certificate 896
issued under section 4765.30 of the Revised Code to practice as 897
an emergency medical technician-basic. 898

(C) "Emergency medical technician-intermediate" or "EMT-I" 899
means an individual who holds a current, valid certificate 900
issued under section 4765.30 of the Revised Code to practice as 901
an emergency medical technician-intermediate. 902

(D) "Emergency medical technician-paramedic" or 903
"paramedic" means an individual who holds a current, valid 904
certificate issued under section 4765.30 of the Revised Code to 905
practice as an emergency medical technician-paramedic. 906

(E) "Ambulance" means any motor vehicle that is used, or 907
is intended to be used, for the purpose of responding to 908
emergency medical situations, transporting emergency patients, 909
and administering emergency medical service to patients before, 910
during, or after transportation. 911

(F) "Cardiac monitoring" means a procedure used for the 912
purpose of observing and documenting the rate and rhythm of a 913
patient's heart by attaching electrical leads from an 914
electrocardiograph monitor to certain points on the patient's 915
body surface. 916

(G) "Emergency medical service" means any of the services 917
that first responders, emergency medical technicians-basic, 918
emergency medical technicians-intermediate, and paramedics are 919
authorized to perform pursuant to rules adopted by the state 920
board of emergency medical, fire, and transportation services 921
under section 4765.11 of the Revised Code. "Emergency medical 922
service" includes such services performed before or during any 923
transport of a patient, including transports between hospitals 924
and transports to and from helicopters. 925

(H) "Emergency medical service organization" means a 926
public or private organization using first responders, EMTs- 927
basic, EMTs-I, or paramedics, or a combination of first 928
responders, EMTs-basic, EMTs-I, and paramedics, to provide 929
emergency medical services. 930

(I) "Physician" means an individual who holds a current, 931
valid license issued under Chapter 4731. of the Revised Code 932
authorizing the practice of medicine and surgery or osteopathic 933
medicine and surgery. 934

(J) "Registered nurse" means an individual who holds a 935

current, valid license issued under Chapter 4723. of the Revised 936
Code authorizing the practice of nursing as a registered nurse. 937

(K) "Volunteer" means a person who provides services 938
either for no compensation or for compensation that does not 939
exceed the actual expenses incurred in providing the services or 940
in training to provide the services. 941

(L) "Emergency medical service personnel" means first 942
responders, emergency medical technicians-basic, emergency 943
medical technicians-intermediate, emergency medical technicians- 944
paramedic, and persons who provide medical direction to such 945
persons. 946

(M) "Hospital" has the same meaning as in section 3727.01 947
of the Revised Code. 948

(N) "Trauma" or "traumatic injury" means severe damage to 949
or destruction of tissue that satisfies both of the following 950
conditions: 951

(1) It creates a significant risk of any of the following: 952

(a) Loss of life; 953

(b) Loss of a limb; 954

(c) Significant, permanent disfigurement; 955

(d) Significant, permanent disability. 956

(2) It is caused by any of the following: 957

(a) Blunt or penetrating injury; 958

(b) Exposure to electromagnetic, chemical, or radioactive 959
energy; 960

(c) Drowning, suffocation, or strangulation; 961

(d) A deficit or excess of heat.	962
(O) "Trauma victim" or "trauma patient" means a person who has sustained a traumatic injury.	963 964
(P) "Trauma care" means the assessment, diagnosis, transportation, treatment, or rehabilitation of a trauma victim by emergency medical service personnel or by a physician, nurse, physician assistant, respiratory therapist, physical therapist, chiropractor, occupational therapist, speech-language pathologist, audiologist, or psychologist licensed to practice as such in this state or another jurisdiction.	965 966 967 968 969 970 971
(Q) "Trauma center" means all of the following:	972
(1) Any hospital that is verified by the American college of surgeons as an adult or pediatric trauma center;	973 974
(2) Any hospital that is operating as an adult or pediatric trauma center under provisional status pursuant to section 3727.101 of the Revised Code;	975 976 977
(3) Until December 31, 2004, any hospital in this state that is designated by the director of health as a level II pediatric trauma center under section 3727.081 of the Revised Code;	978 979 980 981
(4) Any hospital in another state that is licensed or designated under the laws of that state as capable of providing specialized trauma care appropriate to the medical needs of the trauma patient.	982 983 984 985
(R) "Pediatric" means involving a patient who is less than sixteen years of age.	986 987
(S) "Adult" means involving a patient who is not a pediatric patient.	988 989

(T) "Geriatric" means involving a patient who is at least 990
seventy years old or exhibits significant anatomical or 991
physiological characteristics associated with advanced aging. 992

(U) "Air medical organization" means an organization that 993
provides emergency medical services, or transports emergency 994
victims, by means of fixed or rotary wing aircraft. 995

(V) "Emergency care" and "emergency facility" have the 996
same meanings as in section 3727.01 of the Revised Code. 997

(W) "Stabilize" has the same meaning as in section 1753.28 998
of the Revised Code. 999

(X) "Transfer" has the same meaning as in section 1753.28 1000
of the Revised Code. 1001

(Y) "Firefighter" means any member of a fire department as 1002
defined in section 742.01 of the Revised Code. 1003

(Z) "Volunteer firefighter" has the same meaning as in 1004
section 146.01 of the Revised Code. 1005

(AA) "Part-time paid firefighter" means a person who 1006
provides firefighting services on less than a full-time basis, 1007
is routinely scheduled to be present on site at a fire station 1008
or other designated location for purposes of responding to a 1009
fire or other emergency, and receives more than nominal 1010
compensation for the provision of firefighting services. 1011

(BB) "Physician assistant" means an individual who holds a 1012
valid license to practice as a physician assistant issued under 1013
Chapter 4730. of the Revised Code. 1014

(CC) "Advanced practice registered nurse" has the same 1015
meaning as in section 4723.01 of the Revised Code. 1016

(DD) "Fire apparatus driver operator" means a volunteer 1017
who drives a fire department vehicle and operates related 1018
equipment at an incident scene. 1019

(EE) "Support person" means a volunteer who assists a fire 1020
department with communications, equipment, and incident 1021
operations during an emergency in a nonhazardous atmosphere or 1022
protected work zone. 1023

Sec. 4765.55. ~~(A)~~ (A) (1) The executive director of the 1024
state board of emergency medical, fire, and transportation 1025
services, with the advice and counsel of the firefighter and 1026
fire safety inspector training committee of the state board of 1027
emergency medical, fire, and transportation services, shall 1028
assist in the establishment and maintenance by any state agency, 1029
or any county, township, city, village, school district, or 1030
educational service center of a fire service training program 1031
for the training of all persons in positions of any fire 1032
training certification level approved by the executive director, 1033
including full-time paid firefighters, part-time paid 1034
firefighters, volunteer firefighters, support persons, fire 1035
apparatus driver operators, and fire safety inspectors in this 1036
state. The executive director, with the advice and counsel of 1037
the committee, shall adopt rules to regulate those firefighter 1038
and fire safety inspector training programs, and other training 1039
programs approved by the executive director. The rules may 1040
include, but need not be limited to, training curriculum, 1041
certification examinations, training schedules, minimum hours of 1042
instruction, attendance requirements, required equipment and 1043
facilities, basic physical requirements, and methods of training 1044
for all persons in positions of any fire training certification 1045
level approved by the executive director, including full-time 1046
paid firefighters, part-time paid firefighters, volunteer 1047

firefighters, support persons, fire apparatus driver operators, 1048
and fire safety inspectors. The rules adopted to regulate 1049
training programs for volunteer firefighters, support persons, 1050
and fire apparatus driver operators shall ~~not require more than~~ 1051
~~thirty-six hours of training~~do all of the following: 1052

(a) Require a person to be at least seventeen years of age 1053
to participate in the training program; 1054

(b) Include general knowledge, skill, and job performance 1055
requirements that are consistent with the requirements specified 1056
in the national fire protection association standard "NFPA 1010, 1057
Standard on Professional Qualifications for Firefighters"; 1058

(c) Comply with section 4765.551 of the Revised Code. 1059

(2) The executive director, with the advice and counsel of 1060
the committee, shall provide for the classification and 1061
chartering of fire service training programs in accordance with 1062
rules adopted under division (B) of this section, and may take 1063
action against any chartered training program or applicant, in 1064
accordance with rules adopted under divisions (B) (4) and (5) of 1065
this section, for failure to meet standards set by the adopted 1066
rules. 1067

(B) The executive director, with the advice and counsel of 1068
the firefighter and fire safety inspector training committee of 1069
the state board of emergency medical, fire, and transportation 1070
services, shall adopt, and may amend or rescind, rules under 1071
Chapter 119. of the Revised Code that establish all of the 1072
following: 1073

(1) Requirements for, and procedures for chartering, the 1074
training programs regulated by this section; 1075

(2) Requirements for, and requirements and procedures for 1076

obtaining and renewing, an instructor certificate to teach the 1077
training programs and continuing education classes regulated by 1078
this section; 1079

(3) Requirements for, and requirements and procedures for 1080
obtaining and renewing, any of the fire training certificates 1081
regulated by this section; 1082

(4) Grounds and procedures for suspending, revoking, 1083
restricting, or refusing to issue or renew any of the 1084
certificates or charters regulated by this section, which 1085
grounds shall be limited to one of the following: 1086

(a) Failure to satisfy the education or training 1087
requirements of this section; 1088

(b) Conviction of a felony offense; 1089

(c) Conviction of a misdemeanor involving moral turpitude; 1090

(d) Conviction of a misdemeanor committed in the course of 1091
practice; 1092

(e) In the case of a chartered training program or 1093
applicant, failure to meet standards set by the rules adopted 1094
under this division. 1095

(5) Grounds and procedures for imposing and collecting 1096
fines, not to exceed one thousand dollars, in relation to 1097
actions taken under division (B) (4) of this section against 1098
persons holding certificates and charters regulated by this 1099
section, the fines to be deposited into the trauma and emergency 1100
medical services fund established under section 4513.263 of the 1101
Revised Code; 1102

(6) Continuing education requirements for certificate 1103
holders, including a requirement that credit shall be granted 1104

for in-service training programs conducted by local entities. 1105
The continuing education requirements shall not require more 1106
than thirty-six hours of continuing education every three-year 1107
certification cycle. Local entities may require additional 1108
continuing education, provided that completion of such 1109
additional continuing education is not required for renewal of 1110
certification. 1111

(7) Procedures for considering the granting of an 1112
extension or exemption of fire service continuing education 1113
requirements; 1114

(8) Certification cycles for which the certificates and 1115
charters regulated by this section are valid; 1116

(9) If determined necessary by the executive director, 1117
procedures and requirements for conducting background checks on 1118
applicants for the issuance and renewal of certification as a 1119
fire safety inspector in accordance with section 109.578 of the 1120
Revised Code. 1121

(C) (1) The executive director, with the advice and counsel 1122
of the firefighter and fire safety inspector training committee 1123
of the state board of emergency medical, fire, and 1124
transportation services, shall issue or renew an instructor 1125
certificate to teach the training programs and continuing 1126
education classes regulated by this section and section 4765.551 1127
of the Revised Code to any applicant that the executive director 1128
determines meets the qualifications established in rules adopted 1129
under division (B) of this section, and may take disciplinary 1130
action against an instructor certificate holder or applicant in 1131
accordance with rules adopted under division (B) of this 1132
section. 1133

(2) On and after April 6, 2023, the executive director 1134
shall not issue to any new applicant a certificate to practice 1135
as an assistant fire instructor. Any assistant fire instructor 1136
certificate that was issued in accordance with rules adopted 1137
under division (B) of this section prior to April 6, 2023, 1138
remains valid, subject to any conditions or responsibilities of 1139
retaining the validity of that certificate, until the holder of 1140
the certificate allows it to expire or lapse. The certificate 1141
may be renewed by the holder of that certificate. The executive 1142
director shall adopt, amend, or rescind rules in accordance with 1143
Chapter 119. of the Revised Code in order to effectuate division 1144
(C) (2) of this section. 1145

(3) The executive director, with the advice and counsel of 1146
the committee, shall charter or renew the charter of any 1147
training program that the executive director determines meets 1148
the qualifications established in rules adopted under division 1149
(B) of this section, and may take disciplinary action against 1150
the holder of a charter in accordance with rules adopted under 1151
division (B) of this section. 1152

(D) The executive director shall issue or renew a fire 1153
training certificate for a firefighter, a support person, a fire 1154
apparatus driver operator, a fire safety inspector, or another 1155
position of any fire training certification level approved by 1156
the executive director, to any applicant that the executive 1157
director determines meets the qualifications established in 1158
rules adopted under division (B) of this section and may take 1159
disciplinary actions against a certificate holder or applicant 1160
in accordance with rules adopted under division (B) of this 1161
section. 1162

(E) Certificates issued under this section shall be on a 1163

form prescribed by the executive director, with the advice and 1164
counsel of the firefighter and fire safety inspector training 1165
committee of the state board of emergency medical, fire, and 1166
transportation services. 1167

(F) (1) The executive director, with the advice and counsel 1168
of the firefighter and fire safety inspector training committee 1169
of the state board of emergency medical, fire, and 1170
transportation services, shall establish criteria for evaluating 1171
the standards maintained by the branches of the United States 1172
military for firefighter, support person, fire apparatus driver 1173
operator, fire safety inspector, and fire instructor training 1174
programs, and other training programs recognized by the 1175
executive director, to determine whether the standards are 1176
equivalent to those established under this section and shall 1177
establish requirements and procedures for issuing a certificate 1178
to each person who presents proof to the executive director of 1179
having satisfactorily completed a training program that meets 1180
those standards. 1181

(2) The executive director, with the committee's advice 1182
and counsel, shall adopt rules establishing requirements and 1183
procedures for issuing a fire training certificate in lieu of 1184
completing a chartered training program. 1185

(G) Notwithstanding any requirement for a certificate 1186
issued under this section, the executive director shall issue a 1187
certificate in accordance with Chapter 4796. of the Revised Code 1188
to an individual if either of the following applies: 1189

(1) The individual holds a license or certificate in 1190
another state. 1191

(2) The individual has satisfactory work experience, a 1192

government certification, or a private certification as 1193
described in that chapter as a firefighter, support person, fire 1194
apparatus driver operator, or fire safety inspector in a state 1195
that does not issue that license or certificate. 1196

(H) Nothing in this section invalidates any other section 1197
of the Revised Code relating to the fire training academy. 1198
Section 4765.11 of the Revised Code does not affect any powers 1199
and duties granted to the executive director under this section. 1200

(I) Notwithstanding any provision of division (B) (4) of 1201
this section to the contrary, the executive director shall not 1202
adopt rules for refusing to issue any of the certificates or 1203
charters regulated by this section to an applicant because of a 1204
criminal conviction unless the rules establishing grounds and 1205
procedures for refusal are in accordance with section 9.79 of 1206
the Revised Code. 1207

Sec. 4765.551. (A) The executive director of the state 1208
board of emergency medical, fire, and transportation services, 1209
in the rules the executive director adopts under section 4765.55 1210
of the Revised Code regulating training programs for volunteer 1211
firefighters shall, in addition to any traditional classroom 1212
training program and subject to division (C) of this section, 1213
establish an alternative training program for volunteer 1214
firefighters. The alternative training program shall combine 1215
online and in-person learning. Course lectures and written 1216
coursework shall be completed and submitted electronically to 1217
the greatest extent possible. Hands-on skills training shall be 1218
completed at locations with appropriate facilities for the 1219
training. The executive director, in the rules the executive 1220
director adopts, shall require the program be delivered as 1221
separate courses of study in concentrated segments or modules 1222

with each course focusing on a single topic. 1223

(B) If the executive director, in accordance with section 1224
4765.55 of the Revised Code, adopts rules requiring a person 1225
seeking certification as a volunteer firefighter to pass an 1226
examination, the executive director, in those rules, shall allow 1227
a person participating in the alternative training program 1228
established under division (A) of this section to complete the 1229
examination in a self-paced, self-guided manner. The executive 1230
director, in the rules the executive director adopts for the 1231
examination, shall do both of the following: 1232

(1) Allow a student to complete the examination in 1233
discrete parts over a twelve-month period either electronically 1234
from a remote location or at a fixed physical location, 1235
including an established fire department; 1236

(2) Allow a student to access course materials and self- 1237
prepared testing aids while completing the examination. 1238

(C) The executive director, with the advice and counsel of 1239
the firefighter and fire safety inspector training committee of 1240
the board, may eliminate a traditional classroom training 1241
program for volunteer firefighters and make the alternative 1242
training program described in division (A) of this section and 1243
the examination procedure described in division (B) of this 1244
section the sole training program and examination procedure for 1245
certification as a volunteer firefighter. 1246

Sec. 4765.61. There is created in the state treasury the 1247
full-time emergency medical service response fund. The fund 1248
shall be administered by the executive director of the division 1249
of emergency medical services in the department of public 1250
safety. The executive director shall use the fund to incentivize 1251

the formation of full-time emergency medical service response by 1252
volunteer fire departments that the executive director 1253
identifies as having a high enough emergency medical service 1254
response call volume to necessitate additional staffing. A 1255
volunteer fire department that receives money from the fund 1256
shall use the money to pay for the salaries of two full-time 1257
employees who are emergency medical technicians or paramedics 1258
for a period of three years. A volunteer fire department that 1259
receives money from the fund shall agree to keep the same or a 1260
better level of service for a period of three years following 1261
receipt of money from the fund. 1262

Sec. 5747.08. An annual return with respect to the tax 1263
imposed by section 5747.02 of the Revised Code and each tax 1264
imposed under Chapter 5748. of the Revised Code shall be made by 1265
every taxpayer for any taxable year for which the taxpayer is 1266
liable for the tax imposed by that section or under that 1267
chapter, unless the total credits allowed under division (E) of 1268
section 5747.05 and divisions (F) and (G) of section 5747.055 of 1269
the Revised Code for the year are equal to or exceed the tax 1270
imposed by section 5747.02 of the Revised Code, in which case no 1271
return shall be required unless the taxpayer is liable for a tax 1272
imposed pursuant to Chapter 5748. of the Revised Code. 1273

(A) If an individual is deceased, any return or notice 1274
required of that individual under this chapter shall be made and 1275
filed by that decedent's executor, administrator, or other 1276
person charged with the property of that decedent. 1277

(B) If an individual is unable to make a return or notice 1278
required by this chapter, the return or notice required of that 1279
individual shall be made and filed by the individual's duly 1280
authorized agent, guardian, conservator, fiduciary, or other 1281

person charged with the care of the person or property of that 1282
individual. 1283

(C) Returns or notices required of an estate or a trust 1284
shall be made and filed by the fiduciary of the estate or trust. 1285

(D) (1) (a) Except as otherwise provided in division (D) (1) 1286
(b) of this section, any pass-through entity may file a single 1287
return on behalf of one or more of the entity's investors other 1288
than an investor that is a person subject to the tax imposed 1289
under section 5733.06 of the Revised Code. The single return 1290
shall set forth the name, address, and social security number or 1291
other identifying number of each of those pass-through entity 1292
investors and shall indicate the distributive share of each of 1293
those pass-through entity investor's income taxable in this 1294
state in accordance with sections 5747.20 to 5747.231 of the 1295
Revised Code. Such pass-through entity investors for whom the 1296
pass-through entity elects to file a single return are not 1297
entitled to the exemption or credit provided for by sections 1298
5747.02 and 5747.022 of the Revised Code; shall calculate the 1299
tax before business credits at the highest rate of tax set forth 1300
in section 5747.02 of the Revised Code for the taxable year for 1301
which the return is filed; and are entitled to only their 1302
distributive share of the business credits as defined in 1303
division (D) (2) of this section. A single check drawn by the 1304
pass-through entity shall accompany the return in full payment 1305
of the tax due, as shown on the single return, for such 1306
investors, other than investors who are persons subject to the 1307
tax imposed under section 5733.06 of the Revised Code. 1308

(b) (i) A pass-through entity shall not include in such a 1309
single return any investor that is a trust to the extent that 1310
any direct or indirect current, future, or contingent 1311

beneficiary of the trust is a person subject to the tax imposed 1312
under section 5733.06 of the Revised Code. 1313

(ii) A pass-through entity shall not include in such a 1314
single return any investor that is itself a pass-through entity 1315
to the extent that any direct or indirect investor in the second 1316
pass-through entity is a person subject to the tax imposed under 1317
section 5733.06 of the Revised Code. 1318

(c) Except as provided by division (L) of this section, 1319
nothing in division (D) of this section precludes the tax 1320
commissioner from requiring such investors to file the return 1321
and make the payment of taxes and related interest, penalty, and 1322
interest penalty required by this section or section 5747.02, 1323
5747.09, or 5747.15 of the Revised Code. Nothing in division (D) 1324
of this section precludes such an investor from filing the 1325
annual return under this section, utilizing the refundable 1326
credit equal to the investor's proportionate share of the tax 1327
paid by the pass-through entity on behalf of the investor under 1328
division (I) of this section, and making the payment of taxes 1329
imposed under section 5747.02 of the Revised Code. Nothing in 1330
division (D) of this section shall be construed to provide to 1331
such an investor or pass-through entity any additional deduction 1332
or credit, other than the credit provided by division (I) of 1333
this section, solely on account of the entity's filing a return 1334
in accordance with this section. Such a pass-through entity also 1335
shall make the filing and payment of estimated taxes on behalf 1336
of the pass-through entity investors other than an investor that 1337
is a person subject to the tax imposed under section 5733.06 of 1338
the Revised Code. 1339

(2) For the purposes of this section, "business credits" 1340
means the credits listed in section 5747.98 of the Revised Code 1341

excluding the following credits:	1342
(a) The retirement income credit under division (B) of	1343
section 5747.055 of the Revised Code;	1344
(b) The senior citizen credit under division (F) of	1345
section 5747.055 of the Revised Code;	1346
(c) The lump sum distribution credit under division (G) of	1347
section 5747.055 of the Revised Code;	1348
(d) The dependent care credit under section 5747.054 of	1349
the Revised Code;	1350
(e) The lump sum retirement income credit under division	1351
(C) of section 5747.055 of the Revised Code;	1352
(f) The lump sum retirement income credit under division	1353
(D) of section 5747.055 of the Revised Code;	1354
(g) The lump sum retirement income credit under division	1355
(E) of section 5747.055 of the Revised Code;	1356
(h) The credit for displaced workers who pay for job	1357
training under section 5747.27 of the Revised Code;	1358
(i) The twenty-dollar personal exemption credit under	1359
section 5747.022 of the Revised Code;	1360
(j) The joint filing credit under division (E) of section	1361
5747.05 of the Revised Code;	1362
(k) The nonresident credit under division (A) of section	1363
5747.05 of the Revised Code;	1364
(l) The credit for a resident's out-of-state income under	1365
division (B) of section 5747.05 of the Revised Code;	1366
(m) The earned income tax credit under section 5747.71 of	1367

the Revised Code; 1368

(n) The lead abatement credit under section 5747.26 of the 1369
Revised Code; 1370

(o) The credit for education expenses under section 1371
5747.72 of the Revised Code; 1372

(p) The credit for tuition paid to a nonchartered 1373
nonpublic school under section 5747.75 of the Revised Code; 1374

(q) The credit for volunteer firefighters under section 1375
5747.88 of the Revised Code. 1376

(3) The election provided for under division (D) of this 1377
section applies only to the taxable year for which the election 1378
is made by the pass-through entity. Unless the tax commissioner 1379
provides otherwise, this election, once made, is binding and 1380
irrevocable for the taxable year for which the election is made. 1381
Nothing in this division shall be construed to provide for any 1382
deduction or credit that would not be allowable if a nonresident 1383
pass-through entity investor were to file an annual return. 1384

(4) If a pass-through entity makes the election provided 1385
for under division (D) of this section, the pass-through entity 1386
shall be liable for any additional taxes, interest, interest 1387
penalty, or penalties imposed by this chapter if the tax 1388
commissioner finds that the single return does not reflect the 1389
correct tax due by the pass-through entity investors covered by 1390
that return. Nothing in this division shall be construed to 1391
limit or alter the liability, if any, imposed on pass-through 1392
entity investors for unpaid or underpaid taxes, interest, 1393
interest penalty, or penalties as a result of the pass-through 1394
entity's making the election provided for under division (D) of 1395
this section. For the purposes of division (D) of this section, 1396

"correct tax due" means the tax that would have been paid by the 1397
pass-through entity had the single return been filed in a manner 1398
reflecting the commissioner's findings. Nothing in division (D) 1399
of this section shall be construed to make or hold a pass- 1400
through entity liable for tax attributable to a pass-through 1401
entity investor's income from a source other than the pass- 1402
through entity electing to file the single return. 1403

(E) If a husband and wife file a joint federal income tax 1404
return for a taxable year, they shall file a joint return under 1405
this section for that taxable year, and their liabilities are 1406
joint and several, but, if the federal income tax liability of 1407
either spouse is determined on a separate federal income tax 1408
return, they shall file separate returns under this section. 1409

If either spouse is not required to file a federal income 1410
tax return and either or both are required to file a return 1411
pursuant to this chapter, they may elect to file separate or 1412
joint returns, and, pursuant to that election, their liabilities 1413
are separate or joint and several. If a husband and wife file 1414
separate returns pursuant to this chapter, each must claim the 1415
taxpayer's own exemption, but not both, as authorized under 1416
section 5747.02 of the Revised Code on the taxpayer's own 1417
return. 1418

(F) Each return or notice required to be filed under this 1419
section shall contain the signature of the taxpayer or the 1420
taxpayer's duly authorized agent and of the person who prepared 1421
the return for the taxpayer, and shall include the taxpayer's 1422
social security number. Each return shall be verified by a 1423
declaration under the penalties of perjury. The tax commissioner 1424
shall prescribe the form that the signature and declaration 1425
shall take. 1426

(G) Each return or notice required to be filed under this 1427
section shall be made and filed as required by section 5747.04 1428
of the Revised Code, on or before the fifteenth day of April of 1429
each year, on forms that the tax commissioner shall prescribe, 1430
together with remittance made payable to the treasurer of state 1431
in the combined amount of the state and all school district 1432
income taxes shown to be due on the form. 1433

Upon good cause shown, the commissioner may extend the 1434
period for filing any notice or return required to be filed 1435
under this section and may adopt rules relating to extensions. 1436
If the extension results in an extension of time for the payment 1437
of any state or school district income tax liability with 1438
respect to which the return is filed, the taxpayer shall pay at 1439
the time the tax liability is paid an amount of interest 1440
computed at the rate per annum prescribed by section 5703.47 of 1441
the Revised Code on that liability from the time that payment is 1442
due without extension to the time of actual payment. Except as 1443
provided in section 5747.132 of the Revised Code, in addition to 1444
all other interest charges and penalties, all taxes imposed 1445
under this chapter or Chapter 5748. of the Revised Code and 1446
remaining unpaid after they become due, except combined amounts 1447
due of one dollar or less, bear interest at the rate per annum 1448
prescribed by section 5703.47 of the Revised Code until paid or 1449
until the day an assessment is issued under section 5747.13 of 1450
the Revised Code, whichever occurs first. 1451

If the commissioner considers it necessary in order to 1452
ensure the payment of the tax imposed by section 5747.02 of the 1453
Revised Code or any tax imposed under Chapter 5748. of the 1454
Revised Code, the commissioner may require returns and payments 1455
to be made otherwise than as provided in this section. 1456

To the extent that any provision in this division 1457
conflicts with any provision in section 5747.026 of the Revised 1458
Code, the provision in that section prevails. 1459

(H) The amounts withheld pursuant to section 5747.06, 1460
5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of the 1461
Revised Code shall be allowed to the ultimate recipient of the 1462
income as credits against payment of the appropriate taxes 1463
imposed on the ultimate recipient by section 5747.02 and under 1464
Chapter 5748. of the Revised Code. As used in this division, 1465
"ultimate recipient" means the person who is required to report 1466
income from which amounts are withheld pursuant to section 1467
5747.06, 5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of 1468
the Revised Code on the annual return required to be filed under 1469
this section. 1470

(I) If a pass-through entity elects to file a single 1471
return under division (D) of this section and if any investor is 1472
required to file the annual return and make the payment of taxes 1473
required by this chapter on account of the investor's other 1474
income that is not included in a single return filed by a pass- 1475
through entity or any other investor elects to file the annual 1476
return, the investor is entitled to a refundable credit equal to 1477
the investor's proportionate share of the tax paid by the pass- 1478
through entity on behalf of the investor. The investor shall 1479
claim the credit for the investor's taxable year in which or 1480
with which ends the taxable year of the pass-through entity. 1481
Nothing in this chapter shall be construed to allow any credit 1482
provided in this chapter to be claimed more than once. For the 1483
purpose of computing any interest, penalty, or interest penalty, 1484
the investor shall be deemed to have paid the refundable credit 1485
provided by this division on the day that the pass-through 1486
entity paid the estimated tax or the tax giving rise to the 1487

credit. 1488

(J) The tax commissioner shall ensure that each return 1489
required to be filed under this section includes a box that the 1490
taxpayer may check to authorize a paid tax preparer who prepared 1491
the return to communicate with the department of taxation about 1492
matters pertaining to the return. The return or instructions 1493
accompanying the return shall indicate that by checking the box 1494
the taxpayer authorizes the department of taxation to contact 1495
the preparer concerning questions that arise during the 1496
processing of the return and authorizes the preparer only to 1497
provide the department with information that is missing from the 1498
return, to contact the department for information about the 1499
processing of the return or the status of the taxpayer's refund 1500
or payments, and to respond to notices about mathematical 1501
errors, offsets, or return preparation that the taxpayer has 1502
received from the department and has shown to the preparer. 1503

(K) The tax commissioner shall permit individual taxpayers 1504
to instruct the department of taxation to cause any refund of 1505
overpaid taxes to be deposited directly into a checking account, 1506
savings account, or an individual retirement account or 1507
individual retirement annuity, or preexisting college savings 1508
plan or program account offered by the Ohio tuition trust 1509
authority under Chapter 3334. of the Revised Code, as designated 1510
by the taxpayer, when the taxpayer files the annual return 1511
required by this section electronically. 1512

(L) If, for the taxable year, a nonresident or trust that 1513
is the owner of an electing pass-through entity, as defined in 1514
section 5747.38 of the Revised Code, does not have Ohio adjusted 1515
gross income or, in the case of a trust, modified Ohio taxable 1516
income other than from one or more electing pass-through 1517

entities, the nonresident or trust shall not be required to file 1518
an annual return under this section. Nothing in this division 1519
precludes such an owner from filing the annual return under this 1520
section, utilizing the refundable credit under section 5747.39 1521
of the Revised Code equal to the owner's proportionate share of 1522
the tax levied under section 5747.38 of the Revised Code and 1523
paid by the electing pass-through entity, and making the payment 1524
of taxes imposed under section 5747.02 of the Revised Code. 1525

(M) The tax commissioner may adopt rules to administer 1526
this section. 1527

Sec. 5747.87. (A) As used in this section: 1528

(1) "Volunteer firefighting leave benefits" means 1529
compensation paid to an employee while the employee is on leave 1530
for a period to respond to emergencies or participate in 1531
training in the employee's capacity as a volunteer firefighter, 1532
provided that the compensation is equal to the compensation the 1533
employee would have received if the employee had worked for the 1534
employer in the employee's job for that period and is paid as 1535
part of a policy of the employer for paid volunteer firefighting 1536
leave benefits that does not deduct time from the employee's 1537
other paid leave time. 1538

(2) "Volunteer firefighter" has the same meaning as in 1539
section 146.01 of the Revised Code. 1540

(B) A nonrefundable credit shall be allowed against a 1541
taxpayer's aggregate tax liability under section 5747.02 of the 1542
Revised Code for an employer, or a taxpayer that owns a direct 1543
or indirect interest in an employer, that paid volunteer 1544
firefighting leave benefits to an employee. The total credit 1545
available with respect to an employee of that taxpayer shall 1546

equal the lesser of five hundred dollars or the amount of 1547
volunteer firefighting leave benefits paid to the employee 1548
during the taxable year. 1549

If a taxpayer holds a direct or indirect equity interest 1550
in an employer that paid volunteer firefighting leave benefits 1551
during the entity's taxable year, the taxpayer shall claim the 1552
taxpayer's distributive or proportionate share of the credit for 1553
the taxpayer's taxable year that includes the last day of the 1554
entity's taxable year. 1555

The total amount of volunteer firefighting leave benefits 1556
paid by an employer and eligible for the credit allowed under 1557
this section per taxable year shall not exceed five thousand 1558
dollars. The credit shall be claimed in the order required under 1559
section 5747.98 of the Revised Code. 1560

(C) The taxpayer shall provide, upon request of the tax 1561
commissioner, any documentation necessary to verify the taxpayer 1562
is entitled to the credit under this section, including the 1563
taxpayer's volunteer firefighting leave benefits policy and pay 1564
stubs for the employee or a signed attestation from the employee 1565
providing the date and period of time for which such leave was 1566
taken. 1567

Sec. 5747.88. (A) As used in this section, "volunteer 1568
firefighter" has the same meaning as in section 146.01 of the 1569
Revised Code. 1570

(B) There is allowed a nonrefundable credit against a 1571
taxpayer's aggregate liability under section 5747.02 of the 1572
Revised Code for a taxpayer who is a volunteer firefighter 1573
during the entire taxable year. The credit equals fifty per cent 1574
of that aggregate tax liability for that year, after application 1575

of all other credits described in section 5747.98 of the Revised 1576
Code. 1577

The credit shall be claimed in the order required under 1578
section 5747.98 of the Revised Code. If a credit exceeds the 1579
aggregate amount of tax otherwise due for a taxable year, the 1580
excess may be carried forward and applied against the tax due 1581
for not more than three succeeding taxable years, provided that 1582
the amount applied to the tax due for any taxable year shall be 1583
subtracted from the amount available to carry forward to 1584
succeeding years. 1585

The tax commissioner may request that a taxpayer claiming 1586
a credit under this section furnish information as is necessary 1587
to support the claim for the credit under this section, and no 1588
credit shall be allowed unless the requested information is 1589
provided. 1590

Sec. 5747.98. (A) To provide a uniform procedure for 1591
calculating a taxpayer's aggregate tax liability under section 1592
5747.02 of the Revised Code, a taxpayer shall claim any credits 1593
to which the taxpayer is entitled in the following order: 1594

Either the retirement income credit under division (B) of 1595
section 5747.055 of the Revised Code or the lump sum retirement 1596
income credits under divisions (C), (D), and (E) of that 1597
section; 1598

Either the senior citizen credit under division (F) of 1599
section 5747.055 of the Revised Code or the lump sum 1600
distribution credit under division (G) of that section; 1601

The dependent care credit under section 5747.054 of the 1602
Revised Code; 1603

The credit for displaced workers who pay for job training 1604

under section 5747.27 of the Revised Code;	1605
The campaign contribution credit under section 5747.29 of	1606
the Revised Code;	1607
The twenty-dollar personal exemption credit under section	1608
5747.022 of the Revised Code;	1609
The joint filing credit under division (G) (E) of section	1610
5747.05 of the Revised Code;	1611
The earned income credit under section 5747.71 of the	1612
Revised Code;	1613
The nonrefundable credit for education expenses under	1614
section 5747.72 of the Revised Code;	1615
The nonrefundable credit for donations to scholarship	1616
granting organizations under section 5747.73 of the Revised	1617
Code;	1618
The nonrefundable credit for tuition paid to a	1619
nonchartered nonpublic school under section 5747.75 of the	1620
Revised Code;	1621
The nonrefundable vocational job credit under section	1622
5747.057 of the Revised Code;	1623
<u>The nonrefundable volunteer firefighting leave benefit</u>	1624
<u>credit under section 5747.87 of the Revised Code;</u>	1625
The nonrefundable job retention credit under division (B)	1626
of section 5747.058 of the Revised Code;	1627
The enterprise zone credit under section 5709.66 of the	1628
Revised Code;	1629
The credit for beginning farmers who participate in a	1630
financial management program under division (B) of section	1631

5747.77 of the Revised Code;	1632
<u>The credit for volunteer firefighters under section</u>	1633
<u>5747.88 of the Revised Code;</u>	1634
The credit for commercial vehicle operator training	1635
expenses under section 5747.82 of the Revised Code;	1636
The nonrefundable welcome home Ohio (WHO) program credit	1637
under section 122.633 of the Revised Code;	1638
The credit for selling or renting agricultural assets to	1639
beginning farmers under division (A) of section 5747.77 of the	1640
Revised Code;	1641
The credit for purchases of qualifying grape production	1642
property under section 5747.28 of the Revised Code;	1643
The small business investment credit under section 5747.81	1644
of the Revised Code;	1645
The nonrefundable lead abatement credit under section	1646
5747.26 of the Revised Code;	1647
The opportunity zone investment credit under section	1648
5747.86 of the Revised Code;	1649
The enterprise zone credits under section 5709.65 of the	1650
Revised Code;	1651
The research and development credit under section 5747.331	1652
of the Revised Code;	1653
The credit for rehabilitating a historic building under	1654
section 5747.76 of the Revised Code;	1655
The nonrefundable Ohio low-income housing tax credit under	1656
section 5747.83 of the Revised Code;	1657

The nonrefundable affordable single-family home credit	1658
under section 5747.84 of the Revised Code;	1659
The nonresident credit under division (A) of section	1660
5747.05 of the Revised Code;	1661
The credit for a resident's out-of-state income under	1662
division (B) of section 5747.05 of the Revised Code;	1663
The refundable motion picture and Broadway theatrical	1664
production credit under section 5747.66 of the Revised Code;	1665
The refundable credit for film and theater capital	1666
improvement projects under section 5747.67 of the Revised Code;	1667
The refundable jobs creation credit or job retention	1668
credit under division (A) of section 5747.058 of the Revised	1669
Code;	1670
The refundable credit for taxes paid by a qualifying	1671
entity granted under section 5747.059 of the Revised Code;	1672
The refundable credits for taxes paid by a qualifying	1673
pass-through entity granted under division (I) of section	1674
5747.08 of the Revised Code;	1675
The refundable credit under section 5747.80 of the Revised	1676
Code for losses on loans made to the Ohio venture capital	1677
program under sections 150.01 to 150.10 of the Revised Code;	1678
The refundable credit for rehabilitating a historic	1679
building under section 5747.76 of the Revised Code;	1680
The refundable credit under section 5747.39 of the Revised	1681
Code for taxes levied under section 5747.38 of the Revised Code	1682
paid by an electing pass-through entity.	1683
(B) For any credit, except the refundable credits	1684

enumerated in this section and the credit granted under division 1685
(H) of section 5747.08 of the Revised Code, the amount of the 1686
credit for a taxable year shall not exceed the taxpayer's 1687
aggregate amount of tax due under section 5747.02 of the Revised 1688
Code, after allowing for any other credit that precedes it in 1689
the order required under this section. Any excess amount of a 1690
particular credit may be carried forward if authorized under the 1691
section creating that credit. Nothing in this chapter shall be 1692
construed to allow a taxpayer to claim, directly or indirectly, 1693
a credit more than once for a taxable year. 1694

Section 2. That existing sections 124.1310, 323.151, 1695
323.152, 323.153, 3737.22, 3901.86, 4113.41, 4765.01, 4765.55, 1696
5747.08, and 5747.98 of the Revised Code are hereby repealed. 1697

Section 3. All items in this act are hereby appropriated 1698
as designated out of any moneys in the state treasury to the 1699
credit of the designated fund. For all operating appropriations 1700
made in this act, those in the first column are for fiscal year 1701
2026 and those in the second column are for fiscal year 2027. 1702
The operating appropriations made in this act are in addition to 1703
any other operating appropriations made for these fiscal years. 1704

Section 4. 1705
1706

1	2	3	4	5
A	COM DEPARTMENT OF COMMERCE			
B	General Revenue Fund			
C	GRF 800503 Community Assistance		\$5,000,000	\$0
	Program - Emergency			
	Services			

D TOTAL General Revenue Fund \$5,000,000 \$0

E TOTAL ALL BUDGET FUND GROUPS \$5,000,000 \$0

COMMUNITY ASSISTANCE PROGRAM - EMERGENCY SERVICES 1707

The foregoing appropriation item 800503, Community 1708
Assistance Program - Emergency Services, shall be used by the 1709
State Fire Marshal to provide grants to volunteer fire 1710
departments to construct a new facility or renovate or expand an 1711
existing facility for the volunteer fire department's 1712
firefighting, ambulance, emergency medical, or rescue services. 1713
A volunteer fire department shall not use a grant awarded under 1714
this section to purchase equipment and other appliances. The 1715
State Fire Marshal shall determine the process for applying for 1716
a grant, the criteria for awarding a grant, and the amount and 1717
number of grants that may be awarded under this section. 1718

Section 5. 1719

1720

1 2 3 4 5

A DPS DEPARTMENT OF PUBLIC SAFETY

B Dedicated Purpose Fund Group

C 5BV1 765639 Full-Time EMS Response \$2,500,000 \$2,500,000

D TOTAL Dedicated Purpose Fund Group \$2,500,000 \$2,500,000

E TOTAL ALL BUDGET FUND GROUPS \$2,500,000 \$2,500,000

FULL-TIME EMS RESPONSE 1721

The foregoing appropriation item 765639, Full-Time EMS 1722

Response, shall be used by the Division of Emergency Medical 1723
Services in the Department of Public Safety to incentivize the 1724
formation of full-time emergency medical service response by 1725
volunteer fire departments in accordance with section 4765.61 of 1726
the Revised Code. 1727

On the effective date of this section, or as soon as 1728
possible thereafter, the Director of Budget and Management shall 1729
transfer \$5,000,000 cash from the General Revenue Fund to the 1730
Full-Time Emergency Medical Service Response Fund (Fund 5BV1). 1731

Section 6. Within the limits set forth in this act, the 1732
Director of Budget and Management shall establish accounts 1733
indicating the source and amount of funds for each appropriation 1734
made in this act, and shall determine the manner in which 1735
appropriation accounts shall be maintained. Expenditures from 1736
operating appropriations contained in this act shall be 1737
accounted for as though made in, and are subject to all 1738
applicable provisions of, the main operating appropriations act 1739
of the 136th General Assembly. 1740

Section 7. (A) The amendment by this act of sections 1741
323.151, 323.152, and 323.153 of the Revised Code applies to tax 1742
years ending on or after the effective date of this section. 1743

(B) The enactment by this act of sections 5747.87 and 1744
5747.88 of the Revised Code applies to taxable years ending on 1745
or after the effective date of this section. 1746

Section 8. Section 323.152 of the Revised Code is 1747
presented in this act as a composite of the section as amended 1748
by both H.B. 33 and S.B. 43 of the 135th General Assembly. The 1749
General Assembly, applying the principle stated in division (B) 1750
of section 1.52 of the Revised Code that amendments are to be 1751

harmonized if reasonably capable of simultaneous operation,	1752
finds that the composite is the resulting version of the section	1753
in effect prior to the effective date of the section as	1754
presented in this act.	1755