



Senator Andrew O. Brenner – 19th District
Senate Ways and Means Committee
February 20, 2019
Senate Bill 35 – Sponsor Testimony

Chairman Terhar, Vice Chair Roegner, Ranking Member Williams, and members of the Senate Ways and Means Committee, thank you for hearing sponsor testimony on Senate Bill 35.

As some of you might know, Senate Bill 35 is a redraft of House Bill 513 from last General Assembly that I sponsored with Representative Tim Ginter. Additionally, Representative Ginter has also introduced this bill in the House, House Bill 17, and we are working in tandem to get this legislation passed to help those whose loved ones have made the ultimate sacrifice.

Senate Bill 35 will enhance the homestead exemption for surviving spouses of public service officers killed in the line of duty. The bill states that a “public service officer” is defined as a peace officer, firefighter, EMT, or paramedic. The surviving spouse would receive, upon receipt of an application, a \$50,000 tax exemption on one homestead owned by the surviving spouse, rather than the current \$25,000 exemption. The application must include a letter from a retirement or pension fund and/or from the chief officer of the department or agency which employed the public service officer that affirms that the death of the public service officer happened in the line of duty.

Additionally, the bill clarifies that to qualify; a public service officer must either be killed in the line or duty or as a result of a fatal injury sustained while in the line of duty. “Killed in the line of duty” is defined in ORC 742.63 as “Death in the line of duty or 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”. This exemption is retroactive, so as long as the individual fills out the proper paperwork, they can receive this tax exemption regardless of when their spouse passed away. Finally, this exemption would continue for the surviving spouse until his or her death or remarriage.

My office has been working with Franklin County Auditor Clarence Mingo and his office to draft this legislation. Auditor Mingo, in a Dispatch article, referenced research his office has conducted on this topic and the necessity of this legislation. This article can be found here for your reference <http://www.dispatch.com/news/20180208/auditor-wants-tax-break-for-spouses-of-first-responders-killed-on-job>.

This bill is about giving back to those who make that ultimate sacrifice by providing relief to their grieving spouses during a difficult time. To honor the men and women who run towards danger and put themselves in harm’s way, day after day, I ask for your favorable consideration of this bill. Mr. Chairman, members of the committee, I would be happy to answer any questions you have at this time.