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State Senator, 20th Senate District

Senate Ways and Means Committee
Senate Bill 38 — Sponsor Testimony
Tuesday February 9, 2021

Chairman Blessing, Vice-Chair Roegner, Ranking Member Williams, and members of the Senate Ways and Means Committee, thank you for the opportunity to present sponsor testimony on Senate Bill 38.

Senate Bill 38 addresses a critical issue that affects the safety of our law enforcement officers and volunteer firefighters. Specifically, it allows these individuals to claim a personal nonrefundable income tax credit up to \$500 for amounts spent to purchase safety or protective gear, which are used while they are performing their official duties protecting us.

This issue was brought to my attention by two constituents of my district: one an officer with the City of Columbus and the other a volunteer firefighter in Guernsey County. The police officer made me aware that officers have to buy a lot of their own equipment, which has been quite costly with his growing family. Likewise, the firefighter has a department that serves 174 square miles, often investing personal financial resources and time to complete their volunteer duties.

Simply, this bill removes the burden for law enforcement officers and volunteer firefighters who have to purchase their own extremely important safety and protective gear for their everyday duties. These men and women put their lives on the line every day.

It is in their best interest and the public's best interest that they are wearing the safety and protective gear to be most effective at their duties. The purchase and maintenance of various gear is a huge burden on these officers, but it is inevitable in the field of law enforcement.

Additionally, the bill language ensures that the tax credit does not apply to purchases that are reimbursed by their department and or not approve on the department's approved equipment list. Each list contains items essential for duty as

deemed eligible by the Fraternal Order of Police and the Ohio Fire Chiefs' Association.

These men and women put their lives on the line every day and service large parts of Ohio.

It should also be noted that last general assembly, these bills were supported by the Fraternal Order of Police, Buckeye State Sheriff's Association, Ohio Township Association, Ohio Municipal League, and Ohio Fire Chiefs' Association.

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