



## **OHIO TOWNSHIP ASSOCIATION**

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### **SB 38 – Safety Service Tax Credit Proponent Testimony February 16, 2021 Senate Ways & Means Committee**

Good morning Chairman Blessing, Vice Chair Roegner, Ranking Member Williams, and members of the Senate Ways & Means Committee. My name is Marisa Myers, and I am the Director of Governmental Affairs for the Ohio Township Association. On behalf of the Ohio Township Association (OTA), I appreciate the opportunity to testify before you as a proponent of Senate Bill 38.

Senate Bill 38 would authorize a nonrefundable income tax credit of up to \$500 for amounts spent by a law enforcement officer or a volunteer firefighter to purchase safety protection gear. The bill is a combination of SB 190 and SB 286 from last General Assembly, both of which the OTA supported.

To provide a little perspective on fire service, volunteers comprise 71 percent of firefighters in the United States and save local communities of all sizes an estimated nearly \$140 billion a year. Of the total number of volunteer firefighters, 95 percent work in communities with a population of 25,000 or less. Volunteer firefighters provide the first line of defense for many types of emergencies, including fires, emergency medical incidents, terrorist events, natural disasters, and other general public service calls. However, recent reports demonstrate that the number of volunteer firefighters has drastically declined and that this decline stems from difficulties in recruiting and retaining these essential volunteers. With the ranks of volunteer personnel declining but still critically needed, we encourage the state to provide incentives to these volunteers who risk their lives for little or no compensation. The cost of these incentives, like a tax credit for safety protection gear, would be minimal compared to the estimated cost savings provided by volunteer emergency services. It's worth noting that the federal government just reinstated the Volunteer Responder Incentive Protection Act, a federal tax incentive, to help encourage volunteer service.

Police services are equally important to local communities. With budgets that are tight, townships provide their police officers with necessary equipment, but often cannot afford any extras. Townships simply do not have the resources to purchase the most up-to-date equipment or other suggested items. If officers want alternative equipment, they have to purchase it out of pocket. Senate Bill 38 would provide financial relief to an officer that chooses to purchase equipment to be used while performing their official law enforcement duties.

Townships and the people they serve depend highly on their safety services providers – fire, EMS, and police. Unfortunately, increased costs of training and equipment discourage many individuals from service, especially volunteer service. The OTA believes that some form of tax relief would be an excellent incentive for our safety service personnel.

Senate Bill 38 would serve as an additional resource for townships and their safety service employees. The Ohio Township Association supports SB 38 and we strongly encourage your support as well. Mr. Chairman, thank you for the opportunity to testify before you this morning, and I would be happy to answer any questions that you or committee members may have.