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**Retired Fire Chief Matt Noble  
Ohio Fire Chiefs' Association  
Senate Bill 38, Proponent Testimony  
Senate Ways and Means Committee  
February 16, 2021**

Chair Blessing, Vice-Chair Roegner, Ranking Member Williams and members of the Senate Ways and Means Committee, thank you for the opportunity to provide testimony on Senate Bill 38. My name is Matt Noble and I served as Fire Chief of Orange Township Fire Department in Delaware County until my retirement on October 23, 2020. I also currently serve as the Sergeant-at-Arms for the Ohio Fire Chiefs' Association Board of Directors, attend the Volunteer Committee meetings of the Ohio Fire Chiefs' Association and am the current President of the Central Ohio Fire Chiefs' Association.

Being a part of those organizations and serving in the positions I have, has given me the opportunity to work with and represent volunteer fire departments. Based on information from the National Fire Department Registry from the U.S. Fire Administration, approximately 60% of Ohio's fire service is volunteer. I am here today in support of legislation that will help offset the personal expenses that many volunteer firefighters incur as a result of their service.

Senate Bill 38 authorizes a tax credit of up to \$500 for volunteer firefighters who use their personal funds to purchase safety equipment that is essential to their duties as a firefighter. Given the reality of local government budget constraints, many volunteer fire departments are unable to buy protective equipment needed for the job. The gear that many of the volunteer firefighters

have had to purchase on their own includes radio pagers, radio straps, winter jackets, hi-visibility traffic vests, personal protective equipment and other uniform items. As an example, from one local volunteer fire department, the average cost that a volunteer from the Miami Township Fire-Rescue located in Greene County spends out of their own pocket for equipment is between \$400 and \$600.

In addition to the financial support that this tax credit would provide, it will also help volunteer departments around the state recruit and retain volunteer personnel. Volunteerism for fire departments have drastically declined in recent years. Many departments that used to have waiting lists for volunteers now have no choice but to actively recruit personnel. While I acknowledge that Senate Bill 38 may not be the silver bullet for this problem that is plaguing volunteer departments, it will be a tool in the toolbox as we attempt to recruit new volunteers or retain the ones that we have.

Thank you for allowing me to testify on Senate Bill 38. On behalf of the Ohio Fire Chiefs' Association, I would encourage your support of the bill, and would be happy to attempt to answer any questions that you may have.