

WRITTEN TESTIMONY TO THE HOUSE STATE AND LOCAL GOVERNMENT COMMITTEE

HB 314

FEBRUARY 14, 2018

Chair Anielski, Vice Chair Hambley, Ranking Member Holmes, and members of the House State and Local Government Committee, thank you for the opportunity to testify on HB 314.

HB 314 would allow a law enforcement officer to claim a personal income tax credit of up to \$500 for purchases of safety and protective gear. The amount and type of safety gear provided to a law enforcement officer will vary from department to department across the state. Often, depending on the agency and their financial ability, a local law enforcement office is given just basic protective gear. Items that are considered more "modern", or items that are considered "additional" such as handcuffs or an updated tactical vest, much be purchased at the personal expense of the law enforcement officer.

Allowing local law enforcement officers to claim up to \$500 annually in tax credit on their state income taxes when they purchase the newer, necessary safety gear they require would make an impact in helping those who risk their lives protecting their communities to protect themselves. Our members understand the importance of funding local law enforcement officers; the average municipality spends 70% of their annual budget on public safety.

We appreciate that Rep. Schaffer has recognized the need for this tax credit, and we urge your support of this bill.

Thank you for your consideration.

Sincerely,

Kent Scarrett
Executive Director
Ohio Municipal League