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HB 575 - Volunteer Firefighter & EMT Tax Credit Proponent Testimony May 22, 2018 House Ways & Means Committee

Good morning Mr. Chairman and members of the House Ways & Means Committee. On behalf of the Ohio Township Association (OTA), I appreciate the opportunity to testify before you as a proponent of House Bill 575.

Volunteers comprise 71% 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% 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. Reasonable financial incentives for volunteer firefighters and EMS personnel serve as important recruitment and retention tools for local emergency response departments who are struggling to meet increased demand.

Townships and the people they serve depend highly on volunteers to provide safety services for their residents. Volunteer first responders save communities and states billions of dollars annually across the U.S. when compared to the cost of full-time paid professional forces. Unfortunately, increased costs of training and equipment discourage many individuals from volunteer service. The OTA believes that some form of tax relief would be an excellent incentive for volunteers in safety services.

The concept behind HB 575 is not new. In fact, in the 123rd, 124th and 128th General Assemblies legislation was introduced that would have provided either a tax deduction (HB 213/SB 71 123rd GA) or a tax credit (HB 148 124th GA and HB 255 128th GA). Similar to the piece of legislation from the 124th and 128th General Assemblies, HB 575 would provide a tax credit for volunteer firefighters and EMTs.

With the ranks of volunteer fire and EMS personnel declining but still critically needed, the state should provide small incentives to these volunteers who risk their lives for little or no compensation. The cost of these incentives to the federal government would be minimal compared to the estimated cost savings provided by volunteer emergency services.

The Ohio Township Association supports HB 575 and we strongly encourage your favorable support. Mr. Chairman, thank you for the opportunity to testify before you this morning and I would be happy to answer any questions you or Committee members may have.