Senate Bill 124 – Sponsor Testimony

Senator Frank Hoagland

Senate Ways and Means Committee

March 31, 2021

Chairman 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 124.

This legislation will create processes that would allow townships to give citizens the opportunity to donation of cash, property or services to the townships by individuals in return for a tax credit of up to \$5,000 for said donation(s).

In rural areas, many townships do not have the necessary funds or materials to patch potholes or provide snowplowing services, however, I have spoken to local leaders and residents who expressed willingness to assist their township with the donations in order to better their communities.

If the township is willing to participate in this program, they must create a standard submission and approval process regarding donations. These donations will only be eligible if they have gone through this submission process and have been approved by a majority of the board of township trustees.

I believe that if individuals wish to offer this type of assistance to their community, they should be given the chance to do so – with the proper approval.

In addition, it is important to note that Senate Bill 124 does not hold townships or township trustees liable for the actions of an individual donating services. The definition of "employee" has been modified in this language to establish that an individual donating service(s) is not considered an employee of the township nor is the township liable for their actions.

Thank you for the opportunity to provide sponsor testimony for Senate Bill 124 and I would be happy to answer any questions you may have.