



Ohio Legislative Service Commission

Bill Analysis

Stephen Estelle

H.B. 255

128th General Assembly
(As Introduced)

Reps. Balderson, Gardner, Huffman, Wagner, Evans, Derickson, Zehringer, McGregor, Mecklenborg, Wachtmann, Ruhl, Stautberg, Snitchler, Domenick

BILL SUMMARY

- Allows a nonrefundable \$400 income tax credit for a volunteer firefighter.
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CONTENT AND OPERATION

Volunteer firefighter tax credit

The bill allows a \$400 income tax credit for an individual who performs services as a volunteer firefighter during the individual's taxable year. The bill defines a volunteer firefighter as a firefighter who serves on a less than full-time basis for a municipal corporation, township, township fire district, joint fire district, or nonprofit fire company. The individual must be recognized by the State Fire Marshal as a volunteer firefighter, or must have been appointed as a volunteer firefighter by a municipal corporation, township, township fire district, joint fire district, or nonprofit fire company and received a certificate issued by the State Board of Emergency Medical Services evidencing satisfactory completion of a firefighter training program within one year after the appointment. As defined by the bill, "volunteer firefighter" excludes a "part-time paid firefighter" as defined in R.C. 4765.01, which is an individual who provides firefighting services on less than a full-time basis, is routinely scheduled to be present on site at a fire station or other designated location for purposes of responding to a fire or other emergency, and receives more than nominal compensation.

The credit may be claimed for each year an individual qualifies. The credit is nonrefundable, but excess credit may be applied against the individual's tax liability in subsequent taxable years until the credit is fully used.

HISTORY

ACTION

DATE

Introduced

07-23-09

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