



**H.B. 213**

123rd General Assembly  
(As Introduced)

**Reps. Logan, Hood, Hartnett, Jolivette, Metelsky, Opfer, Vesper, Pringle, DePiero, Ford, Terwilleger, Maier, Sulzer, Evans, Padgett, Allen, Winkler, Willamowski, Young, Bender, Jones, Krupinski, Verich**

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**BILL SUMMARY**

- Creates a state income tax deduction of up to \$750 for amounts paid by volunteer fire fighters or auxiliary police officers for training programs, clothing, and equipment used for fire fighting or law enforcement purposes.

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**CONTENT AND OPERATION**

**State income tax deduction**

(sec. 5747.01(A)(18); Section 3)

The bill creates a state income tax deduction for a taxpayer who is a part-time fire fighter or an auxiliary police officer, beginning in 1999. In computing income taxable by Ohio, the taxpayer may deduct the amount the taxpayer paid during the taxable year for fire fighter or law enforcement training programs attended by the taxpayer, and for clothing and equipment used primarily for fire fighting or law enforcement purposes. The amount deducted cannot exceed \$750 each year.

For the purpose of the deduction, an "auxiliary police officer" is a member of an auxiliary police force organized by county, township, or municipal law enforcement authorities. A "fire fighter" is an individual who performs service as a fire fighter on a less than full-time basis for a municipal corporation, township, township fire district, or joint fire district.

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## HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	03-02-99	p. 239

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