



Bethany Boyd

*Bill Analysis*  
*Legislative Service Commission*

## **S.B. 71**

123rd General Assembly  
(As Introduced)

**Sens. DiDonato, Herington, Latell, Fingerhut, Hagan**

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### **BILL SUMMARY**

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

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### **CONTENT AND OPERATION**

#### **State income tax deduction**

(sec. 5747.01; Section 3)

The bill creates a state income tax deduction for a taxpayer who is a volunteer firefighter, a volunteer emergency medical service provider, or an auxiliary police officer, beginning in taxable year 1999. In the determination of adjusted gross income, the taxpayer may deduct the amount paid by the taxpayer during the taxable year for fire-fighter, emergency medical service, or law enforcement training programs attended by the taxpayer, and for clothing and equipment used by the taxpayer primarily for fire-fighting, emergency medical service, or law enforcement purposes, to the extent not otherwise allowable as a deduction in computing federal adjusted gross income for the taxable year. The amount deducted cannot exceed \$750.

To qualify for the deduction as an auxiliary police officer or as a volunteer firefighter, the bill provides that the taxpayer must serve as a member of an auxiliary police force organized by county, township, or municipal law enforcement authorities, or as a firefighter on a less than full-time basis for a municipal corporation, township, township fire district, nonprofit fire company, or joint fire district. To qualify as a volunteer emergency medical service provider, the taxpayer must perform emergency medical service, on a less than full-time

basis, for a municipal corporation, township, township fire district, nonprofit emergency medical service organization, or joint fire district. The bill defines "emergency medical service" as any services, within the certificated provider's scope of practice described in the emergency medical services law, that are performed by first responders, emergency medical technicians-basic, emergency medical technicians-intermediate, and paramedics. The term includes those services performed before or during any transport of a patient, including transports between hospitals and transports to and from helicopters.

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## HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	02-17-99	p. 137

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