



**H.B. 148**

124th General Assembly  
(As Introduced)

**Reps. Reinhard, Flowers, Blasdel, Perry, Rhine, Seitz, Willamowski, Hagan, Allen, Faber, Ogg, Barrett**

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**BILL SUMMARY**

- Creates a nonrefundable credit against the personal income tax for the cost of training programs and special clothing and equipment for part-time firefighters and for auxiliary police.

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**CONTENT AND OPERATION**

**Tax credit for training, clothing, and equipment costs of part-time firefighters and auxiliary police**

(secs. 5747.08, 5747.071, and 5747.98)

The bill creates a nonrefundable credit against the personal income tax of up to \$750 per year for the cost to the taxpayer of firefighter or law enforcement training programs and for clothing and equipment used primarily for firefighting or law enforcement purposes. The credit is available to taxpayers who serve as part-time firefighters for a municipal corporation, township, township fire district, or joint fire district or who belong to an auxiliary police force organized by county, township, or municipal law enforcement authorities. The credit is excluded from the definition of "business credits" available to pass-through entities.

The credit is available for taxable years beginning on and after January 1, 2001.

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**HISTORY**

ACTION	DATE	JOURNAL ENTRY
Introduced h0148-i/k1	3-08-01	p. 222