



## TESTIMONY

*Douglas Nelson, State Fire Marshal*

Senate Finance and Taxation Committee

March 11<sup>th</sup>, 2025

Senator Weber, Chairman of the Senate Finance and Taxation Committee, and Committee members,

I am here in support of House Bill 1139, which proposes a sales tax exemption for fire departments that are set up as a non-governmental organization. The state has approximately seven departments that are organized in this way, and this bill clarifies that they should be treated similarly to City Fire Departments and Rural Fire Protection Districts. Whether a city department, a rural district, or a non-governmental organization, these fire departments are all legally recognized for fire protection by their respective counties, the State Fire Marshal's office, and are providing the same public service as departments organized as a political subdivision.

The State Fire Marshal's Office and the Insurance Department support the fair and equal recognition of these seven departments that House Bill 1139 provides.

I respectfully ask for your support on House Bill 1139, and thank you for your time.