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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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S.B. 360
133rd General Assembly

Fiscal Note & Local Impact Statement

[Click here for S.B. 360's Bill Analysis](#)

Version: As Reported by Senate Government Oversight & Reform

Primary Sponsor: Sen. Obhof

Local Impact Statement Procedure Required: No

Robert Meeker, Budget Analyst

The bill has no direct fiscal effect on the state or political subdivisions. The bill bars public officials from prohibiting all federally licensed firearms dealers in the state or a specified geographic area from the commercial sale or transfer of firearms, firearm components, or ammunition except in specified zoning circumstances.

Currently, no federally licensed firearms dealers are barred from any of the activities outlined in the bill (i.e., executive order, Department of Health order, etc.). In a situation in which sellers could, in the future and absent the bill, be impacted by such a prohibition, there is the potential for GRF revenue retention from the sales and use tax and the commercial activity tax (CAT) that would otherwise have been foregone if the businesses were shut down or prohibited from engaging in commercial activity for a specified period of time.¹

SB0360SR/zg

¹ All revenue from the state sales and use tax is deposited in the GRF. Counties and transit authorities are authorized to levy permissive sales and use taxes, which share the same tax base as the state tax; some counties and transit authorities may therefore retain revenue in the same situation. CAT revenue is split between the GRF (85%), the School District Tangible Property Tax Replacement Fund (13%), and the Local Government Property Tax Replacement Fund (2%).