



www.lsc.ohio.gov

# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

S.B. 265  
134<sup>th</sup> General Assembly

## Bill Analysis

[Click here for S.B. 265's Fiscal Note](#)

**Version:** As Introduced

**Primary Sponsor:** Sen. Schaffer

Mackenzie Damon, Attorney

### SUMMARY

- Exempts sales of certain firearms and ammunition from sales and use tax.

### DETAILED ANALYSIS

#### Sales and use tax exemption: firearms and ammunition

The bill exempts from sales and use tax the sales of certain personal firearms and ammunition purchased on or after the first day of the first month that begins after the bill's 90-day effective date. Any nonshotgun firearm that is 50 caliber or smaller qualifies for the exemption, as does any shotgun that is 10 gauge or smaller (e.g., 12 gauge, 20 gauge, etc.). Ammunition is exempt if it is designed for use in any such firearm.<sup>1</sup>

### HISTORY

Action	Date
Introduced	11-16-21

ANSB0265IN-134/ar

<sup>1</sup> R.C. 5739.02(B)(58); Section 3.